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STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau

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NOTICE OF PUBLIC HEARING

Pursuant to Chapter 91, Hawaii Revised Statutes, notice is hereby given that the Department of Taxation (DOTAX), State of Hawai'i, will hold a public hearing to allow the public to comment on the proposed amendment of Hawaii Administrative Rules sections 18-235-51.5-01 through 18-235-51.5-08 and 18-235-91.5-01.

The proposed rule amendments set forth the manner in which pass-through entities (PTEs) may elect to be taxed at the entity level, the manner and timing of payment of the PTE tax, and the manner in which qualified members of an electing PTE may claim the PTE tax credit.

DATE & TIME: **Tuesday, June 22, 2026, at 9:00 a.m.**

WHERE: **Princess Ruth Keelikolani Building
DLIR Conference Room 310
830 Punchbowl Street
Honolulu, Hawaii 96813**

VIA INTERNET: Interested persons may also attend using Zoom through the following link:
<https://www.zoomgov.com/j/1659012352?pwd=XiMGfqaQaMliB5V3sHd6y6iDEbS9si.1>
Passcode: 467501

All interested parties are invited to attend and present their views orally or in writing. Written statements may be submitted to the DOTAX Rules Office before or at the public hearing.

Anyone wishing to provide testimony online must be connected to the Zoom meeting no later than 8:55 a.m. (5 minutes prior to the public hearing start time). Testifiers who experience technical issues must contact (808) 587-1530 for assistance. Persons who need special ADA-related assistance need to contact DOTAX at (808) 587-1784 or at the email address on the following page at least ten working days prior to the date of the hearing.

Public hearings will conclude when the last verbal testifier has finished. Emailed and mailed testimony may be sent to the DOTAX Rules Office noted below and may be sent at any time up to five working days after the public hearing. Please note that all submitted testimony will become part of the public record.

The proposed rule amendments may be viewed online at the DOTAX website (<https://tax.hawaii.gov/legal/taxlawandrules/>) under the section titled "Proposed Administrative

Rules." Persons may request a hard copy of the rules proposed by phone, or in writing, by contacting the DOTAX Rules Office as follows:

DOTAX Administrative Rules Office
830 Punchbowl Street, Room 219
Honolulu, HI 96813
(808) 587-1530
tax.rules.office@hawaii.gov