

DEPARTMENT OF TAXATION

Amendments to Chapter 18-243,
Hawaii Administrative Rules

Effective: _____

1. Section 18-243-4-01, Hawaii Administrative Rules, is amended by amending subsection (e) to read as follows:

"(e) Information to be furnished on claim. An itemized list showing the various agricultural equipment utilized and the corresponding number of gallons of liquid fuel used on such agricultural equipment ~~[need not]~~ shall be submitted with the claim. Generally, a claim for refund shall be supported by the furnishing of the following information:

- (1) Total gallons on hand at beginning of period~~[-]~~;
- (2) Total number of gallons of liquid fuel purchased during the period~~[-]~~;
- (3) Total number of gallons of liquid fuel used on non-agricultural equipment or for highway purposes~~[-]~~;
- (4) Total number of gallons of liquid fuel used on agricultural equipment for non-highway purposes~~[-]~~;
- (5) Total number of gallons of liquid fuel on hand at end of the period~~[-]~~;
- (6) Name of the county in which the liquid fuel was used~~[-]~~ (Separate claim to be filed for each county) ~~[-]~~; and
- (7) Name of the seller or sellers.

~~[If, however, separate records are maintained for liquid fuel used on each agricultural equipment, information on items in paragraphs (1), (2), (3) and (5) of the foregoing need not be furnished.]~~" [Eff 2/16/82; am and re 8/12/02; am] (Auth: HRS §§231-3(9), 243-4, 243-16) (Imp: HRS §243-4)

2. Section 18-243-04-02, Hawaii Administrative Rules, is amended by amending subsection (f) to read as follows:

"(f) Information to be furnished on claim. An itemized list showing the various motor vehicles utilized and the corresponding gallons of diesel oil and liquefied petroleum gas used on such motor vehicles ~~[need not]~~ shall be submitted with the claim. A claim for refund shall be supported by furnishing the following information:

- (1) Total gallons on hand at beginning of the period~~[-]~~;
- (2) Total gallons purchased during the period~~[-]~~;
- (3) Total gallons used for off the public highway purposes~~[-]~~;
- (4) Total gallons used for purposes other than in paragraph (3) ~~[-]~~;
- (5) Total gallons on hand at end of the period~~[-]~~;
- (6) Name of the county in which the diesel oil or liquefied petroleum gas was used~~[-]~~
(Separate claim to be filed for each county) ~~[-]~~; and
- (7) Name of the seller or sellers. ~~[If, however, separate records are maintained for diesel oil and liquefied petroleum gas on each motor vehicle, information pertinent to items in paragraphs (1), (2), (4) and (5) of the foregoing need not be furnished.]~~ [Eff 2/16/82, am and ren 8/12/02; am
] (Auth: HRS §§231-3(9), 243-4, 243-16) (Imp: HRS §243-4)

3. Material to be repealed is bracketed and stricken. New material is underscored.

4. These amendments to chapter 18-243, Hawaii Administrative Rules, are provided for reference only.