

DEPARTMENT OF TAXATION  
NOTICE OF PUBLIC HEARING

TIME: Monday, October 14, 2019, 9:10 a.m.

PLACE: Princess Ruth Keelikolani Building  
Room 310  
830 Punchbowl Street  
Honolulu, Hawaii 96813

RE: Proposed rules relating to information to be furnished upon claim for refund of fuel tax for operating vehicles or equipment in areas other than upon the public highways of the State

Pursuant to chapter 91, Hawaii Revised Statutes, the Director of Taxation of the State of Hawaii will hold a public hearing at the above-referenced time and place to allow the public to comment on the proposed adoption of rules relating to information to be furnished upon claim for refund of fuel tax for operating vehicles or equipment in areas other than upon the public highways of the State.

The proposed rules amend chapter 243, Hawaii Administrative Rules (HAR), by amending sections 18-243-4-01 and 18-243-4-02, HAR. These two sections contain rules for requesting refunds of fuel tax arising from the operation of equipment in areas other than upon public highways of the State. Under current rules, itemized lists of equipment and fuel used need not be furnished along with forms requesting the refund of fuel tax. The proposed rules amend the law to require taxpayers to furnish this information.

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

The proposed rules are available online at [tax.hawaii.gov](http://tax.hawaii.gov) and [ltgov.hawaii.gov](http://ltgov.hawaii.gov), or by mail at no cost to any person who requests them. A copy of the proposed rules may also be picked up between 7:45 a.m. and 4:30 p.m., Monday through Friday, from the Rules Office at the Department of Taxation, Room 219, Princess Ruth Keelikolani Building, 830 Punchbowl Street, Honolulu, Hawaii and at the District Tax Offices located at 3060 Eiwa Street, #105, Lihue, Kauai; 54 S High Street, #208, Wailuku, Maui; and 75 Aupuni Street, #101, Hilo, Hawaii.

For more information, call the Department of Taxation, Rules Office at 587-1530. If you need an auxiliary aid/service or other accommodation due to a disability, contact the Rules Office at 587-1530 or at [tax.rules.office@hawaii.gov](mailto:tax.rules.office@hawaii.gov) as soon as possible, preferably by October 7, 2019. If a response is received after October 7, the Department will try to obtain the aid/service or accommodation but cannot guarantee the request will be fulfilled. Upon request, this notice is available in alternate formats such as large print, Braille, or electronic copy.