DEPARTMENT OF TAXATION

Amendments to Chapter 18-231, Hawaii Administrative Rules

Effective: ________________

1. Section 18-231-3-14.17, Hawaii Administrative Rules, is amended by amending subsection (e) to read as follows:

"(e) If a person whose license is revoked:

(1) Disputes that the license has been abandoned, or

(2) Claims that the department may not revoke the license because of a reason stated in section [237-9(c), 237D-4(g)], 237-9(d), 237D-4(f), or 251-3(c), HRS, or for any other valid reason, the licensee shall petition the director in writing setting forth reasons why revocation should not occur, no later than ninety forty-five days after the publication of the notice described in subsection (d)."

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 Material to be repealed is bracketed and stricken.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

3. These amendments to chapter 18-231, Hawaii Administrative Rules, are provided for reference only.