DEPARTMENT OF TAXATION

Amendments to Chapter 18-231,
Hawaii Administrative Rules

Effective: August 21, 2021

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

"(e) If a licensee:

(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 Material to be repealed is bracketed and stricken.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, shall take effect ten days after filing with the Office of the Lieutenant Governor.

I certify that the foregoing are copies of the rules, drafted in Ramseyer format pursuant to the requirements of section 91-4.1, Hawaii Revised
Statutes, and filed with the Office of the Lieutenant Governor.

Director
Department of Taxation

APPROVED AS TO FORM:

Deputy Attorney General