



STATE OF HAWAII
DEPARTMENT OF TAXATION

P.O. BOX 259
HONOLULU, HAWAII 96809-0259

December 20, 1993

TAX INFORMATION RELEASE NO. 93-6

RE: Moving Expenses - Hawaii Quarantine Fees

The purpose of this Tax Information Release is to inform taxpayers that the full amount of the quarantine fee paid to the State of Hawaii upon moving an animal to Hawaii will be allowed as a moving expense for Hawaii income tax purposes if the taxpayer otherwise qualifies under the moving expense rules. Although the quarantine period is normally 120 days, the full amount of the quarantine fee is allowable as a deduction since it is a one-time set amount payable prior to the quarantine period and is a requirement upon entry to Hawaii. If the animal dies during its confinement under quarantine, a proportionate amount of the quarantine fee (based on amount of time the animal occupied quarantine facilities) may be refunded and the deduction allowed should be reduced accordingly.


RICHARD F. KAHLE, JR.
Director of Taxation