August 15, 2012

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2012-02

RE: Act 067, Session Laws of Hawaii 2012, Relating to the Tax Lien and Encumbrance Record


Act 067 allows the Department of Taxation (Department), as well as other governmental unit, to record a lien against any vehicle owned by a taxpayer for any amounts owed. Unless the amount so recorded is paid, the taxpayer will be unable to renew, register, or transfer ownership of the vehicle. Because the amount of a tax lien may be more than a taxpayer can pay in one installment, at the request of the Department, a provision was included to allow a taxpayer to enter into an installment payment plan as an alternative to payment of the claim in full. Taxpayers who may find it necessary to enter into such a plan, however, should make arrangements with the Department well in advance of the deadline for renewal.

Assistance is also available during business hours (7:45 to 4:30), Monday through Friday, by visiting any of the DOTAX offices at the following locations:

Oahu: Oahu District Office Collections Branch
830 Punchbowl Street Room 203
Honolulu, HI 96813

Maui: Maui District Office
State Office Building
54 S High Street Room 208
Wailuku, HI 96793

Hilo: Hawaii District Office
State Office Building
75 Aupuni St, #101
Hilo, HI 96720

Kona: Kona District Office
82-6130 Mamalahoa Hwy.
Captain Cook, HI 96704
Kauai: Kauai District Office
   3060 Eiwa Street #105
   Lihue, HI 96766

For more information on this issue, please contact the Rules Office at 808-587-1577 or by e-mail at Tax.Rules.Office@hawaii.gov.

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