April 2, 2018

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2018-04

Re: Adoption of Amended Hawaii Administrative Rules Sections 18-237-8.6-01 through 18-237-8.6-10, Relating to County Surcharge


The adopted rules amend the rules for allocating the county surcharge among state taxation districts. Specifically, the adopted rules simplify the allocation rules by eliminating the requirement that taxpayers determine whether they have substantial nexus with a particular taxation district. The proposed rules also clarify how to allocate gross income received for services.

Copies of the rule are available at the Department's website at: tax.hawaii.gov, the Lieutenant Governor's website, and the district tax offices. If you have any further questions, please contact the Rules Office at (808) 587-1530.

LINDA CHU TAKAYAMA
Director of Taxation

HAR Sections Explained: Section 18-237-8.6-01 through 18-237-8.6-10