LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR

KURT KAWAFUCHI
DIRECTOR OF TAXATION

STANLEY SHIRAKI
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1510
FAX NO: (808) 587-1560

November 23, 2009

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2009-32

Re: Executive Furlough Days Treated as State Holidays

On November 3, 2009, Governor Linda Lingle signed Executive Order No. 09-10, which ordered "that for all purposes under any statute of limitations or repose, administrative rules, and rules of practice and procedure involving executive branch administrative agencies, should a deadline or due date occur on a day for which an agency's office is closed because of furlough, such day shall be treated as a Saturday, Sunday or State holiday."

Section 231-21, Hawaii Revised Statutes, provides that "[w]hen the due date for any remittance or documents required by any law imposing a tax falls on a Saturday, Sunday, or legal holiday, the remittance or document shall not be due until the next succeeding day which is not a Saturday, Sunday, or legal holiday."

For purposes of timely filing of documents or remittances of payments, executive furlough days at the Department of Taxation (Department) will be treated as state holidays. Therefore, any filing or remittance that is due on a furlough day will not be due until the next succeeding day that is not a Saturday, Sunday, furlough day, or legal holiday.

The Department's furlough calendar is available online at www.hawaii.gov/tax. The Governor's Executive Order No. 09-10 is available at www.hawaii.gov/gov.

KURT KAWAFUCHI
Director of Taxation