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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

On April 24, 2012, Governor Neil Abercrombie signed into law Senate Bill 2224, S.D. 1 H.D. 1 as Act 067, Session Laws of Hawaii 2012, and is effective on July 1, 2012.

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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