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August 1, 2013

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2013-12

RE: Act 58, Session Laws of Hawaii 2013, Relating to the Department of Taxation Special Enforcement Section

On May 1, 2013, Governor Neil Abercrombie signed into law Senate Bill 1197 S.D. 1, H.D. 1, as Act 58, Session Laws of Hawaii 2013 (Act 58). Act 58 is effective upon approval.

Act 58 deletes the sunset provision related to the Department of Taxation's Special Enforcement Section. The Special Enforcement was created by Act 134, Session Laws of Hawaii 2009, but its creation was set to be repealed in 2014. The Special Enforcement Section is now a permanent section of the Department.

The Special Enforcement Section is a valuable enforcement and education tool for the Department. Through its efforts, the section has collected almost $1,000,000 in payments and identified approximately $3,700,000 in collections. More importantly, the staff has educated over 2,500 cash-based businesses about their tax obligations and the requirement that all taxpayers should pay their fair share of taxes.

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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