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August 1, 2013

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2013-16

RE: Act 93, Session Laws of Hawaii 2013, Relating to Tax Collection

On May 31, 2013, Governor Neil Abercrombie signed into law Senate Bill 1206, S.D. 1, H.D. 1, C.D. 1, as Act 93, Session Laws of Hawaii 2013 (Act 93). Act 93 took effect upon its approval and will be repealed on June 30, 2017, at which point Hawaii Revised Statutes (HRS) §231-13 will be reenacted in its prior form.

Act 93 amends HRS §231-13 to state that the Director of Taxation is responsible for the collection and administration of all taxes, not only delinquent taxes. Act 93 additionally requires reports to the legislature regarding the effect of Act 93 on the assessment, enforcement, and collection 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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