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December 3, 2014

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2014-07

RE: Adoption of New Hawaii Administrative Rules sections 18-231-91-01 through 18-231-100-01, Relating to Cash Economy; Enforcement

The Department of Taxation (Department) announces the adoption of new sections 18-231-91-01 through 18-231-100-01, Hawaii Administrative Rules (HAR), which became effective November 30, 2014.

Sections 231-91 through 231-100, Hawaii Revised Statutes, authorize the Department to issue cease and desist citations to persons who are not in compliance with Hawaii's tax system, particularly those businesses that deal largely in cash and which fail to report and pay taxes that are legally due.

These rules specify the conduct that gives rise to a monetary fine, the amount of such fine, and provide cited persons with constitutionally required procedural safeguards, including notice and opportunity for a hearing and appeal rights from an unfavorable decision.

Copies of the rules 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 Department's customer service representatives at 587-4242, or toll-free at 1-800-222-3229.

MARIA E. ZIELINSKI
Interim Director of Taxation

HAR Sections Explained: Sections 18-231-91-01 through 18-231-100-01