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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2019-02

RE: Mandatory electronic filing of returns for fuel, liquor, and cigarette and tobacco taxes

Act 66, Session Laws of Hawaii 2018, amended section 231-8.5, Hawaii Revised Statutes (HRS), to enable the Department of Taxation (Department) to require certain taxpayers, including fuel tax, liquor tax, and cigarette and tobacco tax taxpayers, to file tax returns electronically.

This Announcement serves as notice required under section 231-8.5(c)(2), HRS, that Fuel, Liquor, and Cigarette and Tobacco tax returns for taxable periods beginning on or after September 1, 2019 will be required to be filed electronically.

The following forms will be available on Hawaii Tax Online (https://hitax.hawaii.gov) for electronic filing beginning September 2, 2019:

- Form M-20A: Monthly Return of Liquid Fuel Tax (State and County) and Environmental Response, Energy, and Food Security Tax
- Form M-22: Quarterly Tax Return for Additional Fuel Taxes Due
- Form M-36: Combined Claim for Refund of Fuel Taxes under Chapter 243, HRS
- Form M-18: Combined Monthly Return of Liquor Tax and Report of Wine Gallons and Dollar Volume of Taxable Sales or Uses
- Form M-19: Cigarette and Tobacco Products Monthly Tax Return
- Form M-110: Cigarette and Tobacco Products Tax Return (Imports of Cigarettes and Tobacco Products for Consumption)

The Department will impose a two percent penalty on the amount of tax amount required to be shown on the return if the return is not filed electronically unless the failure is due to reasonable cause and not due to neglect.

The Department will be phasing in other tax types for mandatory electronic filing in the future.

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