
A BILL FOR AN ACT

RELATING TO A HAWAII MILITARY FAMILY RELIEF SPECIAL FUND.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Chapter 121, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:
4 "§121- Hawaii reserve component military family relief
5 special fund; established. There is established within the
6 state treasury a special fund to be known as the Hawaii military
7 family relief special fund, into which shall be deposited all
8 moneys collected pursuant to section 235-102.5(e) and any other
9 moneys received by the department of defense in the form of
10 grants and donations for economic relief to Hawaii reserve
11 component military families. The special fund shall be
12 administered by the department of defense and used to provide
13 emergency economic relief to families of members of the Hawaii
14 national guard or federal military reserve residing in Hawaii
15 who suffer economic hardship due to the deployment out of the
16 State of one or more family members on active military service."

17 SECTION 2. Section 235-102.5, Hawaii Revised Statutes, is
18 amended to read as follows:



1 **"§235-102.5 Income check-off authorized.** (a) Any
2 individual whose state income tax liability for any taxable year
3 is \$2 or more may designate \$2 of the liability to be paid over
4 to the Hawaii election campaign fund, any other law to the
5 contrary notwithstanding, when submitting a state income tax
6 return to the department. In the case of a joint return of a
7 husband and wife having a state income tax liability of \$4 or
8 more, each spouse may designate that \$2 be paid to the fund.
9 The director of taxation shall revise the individual state
10 income tax form to allow the designation of contributions to the
11 fund on the face of the tax return and immediately above the
12 signature lines. An explanation shall be included which clearly
13 states that the check-off does not constitute an additional tax
14 liability. If no designation was made on the original tax
15 return when filed, a designation may be made by the individual
16 on an amended return filed within twenty months and ten days
17 after the due date for the original return for such taxable
18 year. A designation once made whether by an original or amended
19 return may not be revoked.

20 (b) Notwithstanding any law to the contrary, any
21 individual whose state income tax refund for any taxable year is
22 \$2 or more may designate \$2 of the refund to be deposited into



1 the school-level minor repairs and maintenance special fund
2 established by section 302A-1504.5, when submitting a state
3 income tax return to the department. In the case of a joint
4 return of a husband and wife having a state income tax refund of
5 \$4 or more, each spouse may designate that \$2 be deposited into
6 the special fund. The director of taxation shall revise the
7 individual state income tax return form to allow the designation
8 of contributions to the special fund on the face of the tax
9 return and immediately above the signature lines. If no
10 designation was made on the original tax return when filed, a
11 designation may be made by the individual on an amended return
12 filed within twenty months and ten days after the due date for
13 the original return for such taxable year. A designation once
14 made, whether by an original or amended return, may not be
15 revoked.

16 (c) Notwithstanding any law to the contrary, any
17 individual whose state income tax refund for any taxable year is
18 \$2 or more may designate \$2 of the refund to be paid over to the
19 libraries special fund established by section 312-3.6, when
20 submitting a state income tax return to the department. In the
21 case of a joint return of a husband and wife having a state
22 income tax refund of \$4 or more, each spouse may designate that



1 \$2 be deposited into the special fund. The director of taxation
2 shall revise the individual state income tax form to allow the
3 designation of contributions to the fund on the face of the tax
4 return and immediately above the signature lines. If no
5 designation was made on the original tax return when filed, a
6 designation may be made by the individual on an amended return
7 filed within twenty months and ten days after the due date for
8 the original return for such taxable year. A designation once
9 made, whether by an original or amended return, may not be
10 revoked.

11 (d) Notwithstanding any law to the contrary, any
12 individual whose state income tax refund for any taxable year is
13 \$5 or more may designate \$5 of the refund to be paid over as
14 follows:

15 (1) One-third to the Hawaii children's trust fund under
16 section 350B-2; and

17 (2) Two-thirds to be divided equally among:

18 (A) The domestic violence prevention special fund
19 under the department of health in section
20 321-1.3;



1 (B) The spouse and child abuse special account under
2 the department of human services in section
3 346-7.5; and

4 (C) The spouse and child abuse special account under
5 the judiciary in section 601-3.6.

6 When designated by a taxpayer submitting a state income tax
7 return to the department, the department of budget and finance
8 shall allocate the moneys among the several funds as provided in
9 this subsection. In the case of a joint return of a husband and
10 wife having a state income tax refund of \$10 or more, each
11 spouse may designate that \$5 be paid over as provided in this
12 subsection. The director of taxation shall revise the
13 individual state income tax form to allow the designation of
14 contributions pursuant to this subsection on the face of the tax
15 return and immediately above the signature lines. If no
16 designation was made on the original tax return when filed, a
17 designation may be made by the individual on an amended return
18 filed within twenty months and ten days after the due date for
19 the original return for such taxable year. A designation once
20 made, whether by an original or amended return, may not be
21 revoked.



1 (e) Notwithstanding any law to the contrary, any
2 individual whose state income tax refund for any taxable year is
3 \$2 or more may designate \$2 of the refund to be deposited into
4 the Hawaii military family relief special fund, established by
5 section 121- , when submitting a state income tax return to
6 the department. In the case of a joint return of a husband and
7 wife having a state income tax refund of \$4 or more, each spouse
8 may designate that \$2 be deposited into the special fund. The
9 director of taxation shall revise the individual state income
10 tax return form to allow the designation of contributions to the
11 special fund on the face of the tax return and immediately above
12 the signature lines. If no designation was made on the original
13 tax return when filed, a designation may be made by the
14 individual on an amended return filed within twenty months and
15 ten days after the due date for the original return for such
16 taxable year. A designation once made, whether by an original
17 or amended return, may not be revoked."

18 SECTION 3. New statutory material is underscored.

19 SECTION 4. This Act shall take effect upon its approval
20 and shall apply to taxable years beginning after December 31,
21 2010.



Report Title:

Income Tax Check-Off; Hawaii Military Family Relief Special Fund

Description:

Establishes the Hawaii military family relief special fund and an income tax check-off to fund it. Provides economic relief to families of Hawaii national guard and reserve members. (SD1)

