
A BILL FOR AN ACT

RELATING TO DEPARTMENT OF TAXATION CRIMINAL INVESTIGATORS.

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

1 SECTION 1. Section 231-4.3, Hawaii Revised Statutes, is
2 amended to read as follows:
3 "[+]§231-4.3[+] Investigators; appointment and powers.
4 (a) The director of taxation may appoint and commission one or
5 more investigators as the exigencies of the public service may
6 require. Persons appointed and commissioned under this section
7 shall have and may exercise all of the powers and authority and
8 the benefits and privileges of a police officer or of a deputy
9 sheriff, including the power to arrest [~~provided that such~~
10 ~~powers shall remain in force and effect only while in actual~~
11 ~~performance of their duties~~]. These investigators shall consist
12 of personnel whose primary duty is to conduct investigations as
13 directed by the director of taxation, and as authorized by law.
14 Persons appointed and commissioned under this section [~~shall~~
15 may] be exempt from chapter 76.
16 (b) Investigators who are subject to chapter 76 shall also
17 have and may exercise all of the powers and authority and the



1 benefits and privileges of a police officer or of a deputy
2 sheriff, including the power to arrest.

3 (c) The director of taxation may adopt rules pursuant to
4 chapter 91 to implement this section."

5 SECTION 2. Statutory material to be repealed is bracketed
6 and stricken. New statutory material is underscored.

7 SECTION 3. This Act shall take effect on July 1, 2050.



Report Title:

Taxation; Investigators

Description:

Clarifies that Department of Taxation investigators who are subject to chapter 76, Hawaii Revised Statutes, also have police powers. Effective July 1, 2050. (HB2347 HD2)

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