RICHARD T. BISSEN, JR. Mayor

KEKUHAUPIO R. AKANAManaging Director



OFFICE OF THE MAYOR

COUNTY OF MAUI 200 SOUTH HIGH STREET WAILUKU, MAUI, HAWAI'I 96793 www.mauicounty.gov



REFERENCE NO. BD-BA 24-16

October 11, 2023

APPROVED FOR TRANSMITTAL

Honorable Richard T. Bissen, Jr. Mayor, County of Maui 200 South High Street Wailuku, Hawaii 96793

For Transmittal to:

Honorable Alice L. Lee, Chair and Members of the Maui County Council 200 South High Street Wailuku, Hawaii 96793

Dear Chair Lee and Members:

SUBJECT: AMENDMENTS TO THE FISCAL YEAR 2024 BUDGET (APPENDIX B, DEPARTMENT OF FINANCE, GENERAL FUND, PENALTY AND INTEREST - TAT)

On behalf of the Department of Finance, I am transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2024 BUDGET FOR THE COUNTY OF MAUI, APPENDIX B, DEPARTMENT OF FINANCE, GENERAL FUND, PENALTY AND INTEREST – TAT."

The purpose of the proposed bill is to amend Penalty and Interest – TAT to delete "Up to 20% penalty, Return filed by the due date and the tax is not completely paid within 60 days of the filing due date."

Although this language is included in Hawai'i Revised Statutes, Section 231-39(b), it was not included in Ordinance 5273. At this time, the Department

Alice L. Lee, Chair October 11, 2023 Page 2

has chosen to remove the language from the Budget rather than amending the Maui County Code.

Thank you for your attention in this matter. Should you have any questions, please contact me at ext. 7212 or Lesley Milner at ext. 8239.

Sincerely,

MARIA ZIELINSKI Budget Director

Attachment

cc: Scott Teruya, Director of Finance