

ORDINANCE NO. _____

BILL NO. 99 (2023)

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

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. Ordinance No. 5528, Bill No. 22, CD1, FD2 (2023), as amended, "Fiscal Year 2024 Budget", Appendix B, Revenues – Fees, Rates, Assessments and Taxes, Department of Finance, General Fund, 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", to read as follows:

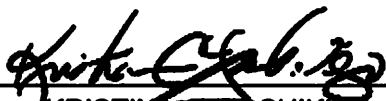
"COUNTY OF MAUI
REVENUES - FEES, RATES, ASSESSMENTS AND TAXES
DEPARTMENT OF FINANCE
GENERAL FUND

ACCOUNT	REVENUE SOURCE	FEE, RATE, ASSESSMENT OR TAX	HRS	COUNTY CODE	ORDINANCE
3514	FINES, FORFEITS & PENALTIES: Penalty and Interest – TAT	Penalties Failure to File Tax Return: 5% penalty unless the failure is due to reasonable cause and not due to neglect if failure is not more than one month. Additional 5% for each additional month or fraction thereof during which the failure continues, not to exceed 25% in the aggregate. Failure to Pay Tax: Up to 25% penalty due to negligence or intentional disregard of rules (but without intent to defraud) Up to 50% penalty due to fraud. [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.] Interest 2/3 of 1% per month or fraction of a month for the period beginning with the first calendar day after the payment due date.	\$231-39(b)	3.47.150	5273"

SECTION 2. Material to be repealed is bracketed. New material is underscored.

SECTION 3. This Ordinance takes effect upon approval.

APPROVED AS TO FORM AND LEGALITY:



KRISTINA C. TOSHIKIYO

Deputy Corporation Counsel

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Alice L. Lee".

ALICE L. LEE

Upon the request of the Mayor.