

STAND. COM. REP. NO.

931

Honolulu, Hawaii

FEB 28, 2025

RE: H.B. No. 939

H.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Madame:

Your Committee on Finance, to which was referred H.B. No. 939, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO ALCOHOL,"

begs leave to report as follows:

The purpose of this measure is to establish a liquor tax rate for low alcohol by volume spirits beverages.

Your Committee received testimony in support of this measure from the Kauai Beer Company; Johnson Brothers of Hawaii, Inc.; and Kōloa Rum Co. Your Committee received testimony in opposition to this measure from the Beer Institute and Wine Institute. Your Committee received comments on this measure from the Department of Taxation; Maui Brewing Co.; Big Island Brewhaus; and Tax Foundation of Hawaii.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 939, H.D. 1, and recommends that it pass Third Reading.

2025-2135 HB939 HD1 HSCR HMSO



Respectfully submitted on
behalf of the members of the
Committee on Finance,



KYLE T. YAMASHITA, Chair



