
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 46-16.8, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) Each county may establish a surcharge on state tax at
4 the rates enumerated in sections 237-8.6 and 238-2.6. A county
5 electing to establish this surcharge shall do so by ordinance;
6 provided that:

7 (1) No ordinance shall be adopted until the county has
8 conducted a public hearing on the proposed ordinance;

9 (2) The ordinance shall be adopted prior to December 31,
10 2005; [~~and~~]

11 (3) No county surcharge on state tax that may be
12 authorized under this section shall be levied prior to
13 January 1, 2007[-]; and

14 (4) No county surcharge on state tax may be levied on
15 health care services as defined in section 334B-2.

16 Notice of the public hearing required under paragraph (1) shall
17 be published in a newspaper of general circulation within the



1 county at least twice within a period of thirty days immediately
2 preceding the date of the hearing."

3 SECTION 2. Statutory material to be repealed is bracketed
4 and stricken. New statutory material is underscored.

5 SECTION 3. This Act shall take effect upon its approval.

6

INTRODUCED BY:

JAN 18 2007



Report Title:

Healthcare Services; Surcharge Exemption

Description:

Provides an exemption, to medical services purchased on Oahu, from the county surcharge on state tax for operating or capital costs of a locally preferred alternative for a mass transit project.

