# A BILL FOR AN ACT

RELATING TO COUNTY SURCHARGE ON STATE TAX.

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

1	SECT	ION 1. Section 46-16.8, Hawaii Revised Statutes, is
2	amended b	y 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		and
10	(2)	The ordinance shall be adopted prior to [December 31,
11	<b>&gt;</b>	<del>2005;</del> ]; and
12	(3)	No county surcharge on state tax that may be
13		authorized under this section shall be levied prior to
14		January 1, 2007.
15	Notice of	the public hearing required under paragraph (1) shall
16	be publis	hed in a newspaper of general circulation within the
17	county at	least twice within a period of thirty days immediately
18	preceding	the date of the hearing."
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         SECTION 2. Act 247, Session Laws of Hawaii 2005, is
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    amended by amending section 9 to read as follows:
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         "SECTION 9. This Act shall take effect upon its approval;
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    provided that [+
5
         (1) If none of the counties of the State adopt an
              ordinance to levy a county surcharge on state tax by
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7
              December 31, 2005, this Act shall be repealed and
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              section 437D-8.4, Hawaii Revised Statutes, shall be
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              reenacted in the form in which it read on the day
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              prior to the effective date of this Act;
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         (2) If any county does not adopt an ordinance to levy a
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              county surcharge on state tax by December 31, 2005, it
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              shall be prohibited from adopting such an ordinance
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              pursuant to this Act, unless otherwise authorized by
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              the legislature through a separate legislative act;
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         (3) If an ordinance to levy a county surcharge on
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              state tax is adopted by [December 31, 2005:]
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         [-(A)] (1) The ordinance shall be repealed on December 31,
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                   2022;
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         [(B)] (2) This Act shall be repealed on December 31, 2022;
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                   and
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HB LRB 09-0795-1.doc

# H.B. NO. 348

1	[ <del>(C)</del> ] <u>(3)</u> Section 437D-8.4, Hawaii Revised Statutes, shall
2	be reenacted in the form in which it read on the
3	day prior to the effective date of this Act."
4	SECTION 3. Statutory material to be repealed is bracketed
5	and stricken. New statutory material is underscored.
6	SECTION A This Act shall take effect upon its approval

INTRODUCED BY:

JAN 2 3 2009

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## Report Title:

County Surcharge on State Tax

### Description:

Repeals deadline for counties electing to establish a county surcharge on state tax to pass an ordinance to enact the surcharge and establishes a new deadline.