A BILL FOR AN ACT

RELATING TO THE COUNTY SURCHARGE ON STATE TAX.

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

- 1 SECTION 1. Section 248-2.6, Hawaii Revised Statutes, is
- 2 amended by amending subsection (a) to read as follows:
- 3 "(a) If adopted by county ordinance, all county surcharges
- 4 on state tax collected by the director of taxation shall be paid
- 5 into the state treasury quarterly, within ten working days after
- 6 collection, and shall be placed by the director of finance in
- 7 special accounts. Out of the revenues generated by county
- 8 surcharges on state tax paid into each respective state treasury
- 9 special account, the director of finance shall deduct [ten] five
- 10 per cent of the gross proceeds of a respective county's
- 11 surcharge on state tax to reimburse the State for the costs of
- 12 assessment, collection, and disposition of the county surcharge
- 13 on state tax incurred by the State. Amounts retained shall be
- 14 general fund realizations of the State."
- 15 SECTION 2. Statutory material to be repealed is bracketed
- 16 and stricken. New statutory material is underscored.

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1 SECTION 3. This Act shall take effect on July 1, 2014, and

2 shall be repealed on December 31, 2022.

INTRODUCED BY:

HB LRB 14-0526.doc

Report Title:

County Surcharge on State Tax; Reimbursement

Description:

Reduces the amount deducted from the county surcharge on state tax to reimburse the State for costs of assessment, collection, and disposition from 10% to 5%.

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