### 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 248-2.6, Hawaii Revised Statutes, is SECTION 1. 2 amended by amending subsection (a) to read as follows: 3 "(a) If adopted by county ordinance, all county surcharges on state tax collected by the director of taxation shall be paid 4 into the state treasury quarterly, within ten working days after 5 collection, and shall be placed by the director of finance in 6. 7 special accounts. Out of the revenues generated by county surcharges on state tax paid into each respective state treasury 8 9 special account, the director of finance shall deduct [ten] two 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 assessment, collection, and disposition of the county surcharge 12

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 Statutory material to be repealed is bracketed and stricken.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

general fund realizations of the State."

on state tax incurred by the State. Amounts retained shall be

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# H.B. NO. 2114

- 1 SECTION 3. This Act shall take effect on July 1, 2014, and
- 2 shall be repealed on December 31, 2022.

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## H.B. NO. 2114

### 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 2%.

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