JAN 2 2 2016

### A BILL FOR AN ACT

RELATING TO MEASUREMENT STANDARDS.

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

- 1 SECTION 1. Chapter 243, Hawaii Revised Statutes, is
- 2 amended by adding a new section to be appropriately designated
- 3 and to read as follows:
- 4 "\$243- Measurement standards tax. In addition to any
- 5 other taxes provided by law, subject to the exemptions set forth
- 6 in section 243-7, there is hereby imposed a measurement
- 7 standards tax on each gallon of liquid fuel sold to any end
- 8 user. The tax shall be 1 cent on each gallon and shall be
- 9 deposited into the measurement standards special fund
- 10 established under section 486- ."
- 11 SECTION 2. Chapter 486, Hawaii Revised Statutes, is
- 12 amended by adding a new section to be appropriately designated
- 13 and to read as follows:
- 14 "§486- Measurement standards special fund. There is
- 15 created within the state treasury a measurement standards
- 16 special fund, which shall consist of:
- 17 (1) Moneys appropriated to the fund by the legislature;



## S.B. NO. 2621

1.	(2) Moneys deposited in the fund from the measurement
2	standards tax pursuant to section 243- ; and
3	(3) Moneys allotted to the fund from other sources.
4	All interest earned or accrued on moneys deposited in the fund
5	shall become part of the fund. Moneys in the fund shall be
6	expended on the costs of administering this chapter."
7	SECTION 3. Section 243-1, Hawaii Revised Statutes, is
8	amended by amending the definition of "end user" to read as
9	follows:
10	""End user" means any person or government entity who
11	acquires petroleum products or other liquid fuels for [their]
12	the person's or governmental entity's own use and not for
13	resale."
14	SECTION 4. Statutory material to be repealed is bracketed
15	and stricken. New statutory material is underscored.
16	SECTION 5. This Act shall take effect on July 1, 2016,
17	provided that section 1 shall apply to the sale of liquid fuel
18	produced after June 30, 2016.

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INTRODUCED BY: On chille Sidani (br)

# S.B. NO. 2621

### Report Title:

Liquid Fuel; Measurement Standards; Taxation

#### Description:

Establishes the measurement standards tax, which collects 1 cent on each gallon of liquid fuel sold to an end user. Deposits moneys into the measurement standards special fund, which pays for costs related to the enforcement of measurement standards.

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