

JAN 23 2015

A BILL FOR AN ACT

RELATING TO 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~~
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 Statutory material to be repealed is bracketed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, 2016.

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Report Title:

County Surcharge on State Tax; Administrative Deduction

Description:

Deducts an unspecified amount from the gross proceeds of a county's surcharge on state tax to reimburse the State for costs associated with handling the assessment, collection, and disposition of the county surcharge on state tax.

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