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## A BILL FOR AN ACT

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RELATING TO LIQUOR.

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

1       SECTION 1.   Section 244D-1, Hawaii Revised Statutes, is  
2   amended as follows:

3       1.   By amending the definition of "distilled spirits" to  
4   read:

5        "Distilled spirits" means an alcoholic beverage obtained  
6   by the distillation of fermented agricultural products, and  
7   includes alcohol for beverage use, spirits of wine, whiskey,  
8   rum, brandy, and gin, including all dilutions and mixtures  
9   thereof, but does not include beer, [~~draft beer~~,] cooler  
10   beverage, or wine."

11       2.   By amending the definition of "liquor" to read:

12        "Liquor" has the same meaning as set forth in section 281-  
13   1 and includes alcohol, and the liquor categories: beer, [~~draft~~  
14   ~~beer~~,] cooler beverage, distilled spirits, and wine."

15       3.   By repealing the definition of "draft beer".

16        [~~"Draft beer" means beer in an individual container of~~  
17   ~~seven gallons or more."~~]



SECTION 2. Section 244D-4, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

"(a) Every person who sells or uses any liquor in the State not taxable under this chapter, in respect of the transaction by which the person or the person's vendor acquired the liquor, shall pay a gallonage tax which is hereby imposed at the following rates for the various liquor categories defined in section 244D-1:

For the period July 1, 1997, to June 30, 1998, the tax rate shall be:

- (1) \$5.92 per wine gallon on distilled spirits;
- (2) \$2.09 per wine gallon on sparkling wine;
- (3) \$1.36 per wine gallon on still wine;
- (4) \$0.84 per wine gallon on cooler beverages;
- (5) \$0.92 per wine gallon on beer other than draft beer;
- (6) \$0.53 per wine gallon on draft beer;

On July 1, 1998, and thereafter, the tax rate shall be:

- (1) \$5.98 per wine gallon on distilled spirits;
- (2) \$2.12 per wine gallon on sparkling wine;
- (3) \$1.38 per wine gallon on still wine;
- (4) \$0.85 per wine gallon on cooler beverages; and



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1 (5) [~~\$0.93~~] \$0.42 per wine gallon on beer [~~other than~~  
2 ~~draft beer,~~

3 ~~(6) \$0.54 per wine gallon on draft beer];~~

4 and at a proportionate rate for any other quantity so sold or  
5 used."

6 SECTION 3. Statutory material to be repealed is bracketed  
7 and stricken. New statutory material is underscored.

8 SECTION 4. This Act shall take effect on July 1, 2018.  
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INTRODUCED BY:

*[Signature]*

*16u Bm*

*Chen Cell*

*H. G. Kishan*  
*S. C. Kishan*

JAN 24 2018



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**Report Title:**

Liquor; Draft Beer; Tax Rate

**Description:**

Reduces the tax on beer to \$0.42 per wine gallon of beer and eliminates the distinction between draft beer and packaged beer for taxation purposes.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

