

JAN 19 2018

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# A BILL FOR AN ACT

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RELATING TO TAXATION.

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

1       SECTION 1. Section 46-16.8, Hawaii Revised Statutes, is  
2 amended by amending subsection (c) to read as follows:

3       "(c) Each county that has not established a surcharge on  
4 state tax prior to July 1, 2015, may establish the surcharge at  
5 the rates enumerated in sections 237-8.6 and 238-2.6. A county  
6 electing to establish this surcharge shall do so by ordinance;  
7 provided that:

8       (1) No ordinance shall be adopted until the county has  
9 conducted a public hearing on the proposed ordinance;

10       (2) The ordinance shall be adopted prior to March 31,  
11       ~~[2018-]~~ 2019; and

12       (3) No county surcharge on state tax that may be  
13 authorized under this subsection shall be levied prior  
14 to January 1, 2019, or after December 31, 2030.

15       A county electing to exercise the authority granted under  
16 this subsection shall notify the director of taxation within ten  
17 days after the county has adopted a surcharge on state tax



ordinance. Beginning on January 1, 2019, the director of taxation shall levy, assess, collect, and otherwise administer the county surcharge on state tax."

SECTION 2. Section 237-8.6, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

"(b) Each county surcharge on state tax that may be adopted or extended pursuant to section 46-16.8 shall be levied beginning in a taxable year after the adoption of the relevant county ordinance; provided that no surcharge on state tax may be levied:

(1) Prior to:

(A) January 1, 2007, if the county surcharge on state tax was established by an ordinance adopted prior to December 31, 2005; or

(B) January 1, 2019, if the county surcharge on state tax was established by the adoption of an ordinance after June 30, 2015, but prior to March 31, [~~2018~~] 2019; and

(2) After December 31, 2030."

SECTION 3. Section 238-2.6, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:



"(b) Each county surcharge on state tax that may be adopted or extended shall be levied beginning in a taxable year after the adoption of the relevant county ordinance; provided that no surcharge on state tax may be levied:

(1) Prior to:

(A) January 1, 2007, if the county surcharge on state tax was established by an ordinance adopted prior to December 31, 2005; or

(B) January 1, 2019, if the county surcharge on state tax was established by the adoption of an ordinance after June 30, 2015, but prior to March 31, ~~[2018]~~ 2019; and

(2) After December 31, 2030."

SECTION 4. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

SECTION 5. This Act shall take effect upon its approval.

INTRODUCED BY:

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B

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# S.B. NO. 2614

**Report Title:**

General Excise Tax; County Surcharge on State Tax; Extension

**Description:**

Extends the period by one year that a county may adopt a surcharge on state tax, under certain conditions, from March 31, 2018, to March 31, 2019.

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

