
A BILL FOR AN ACT

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



1 ordinance. ~~[Beginning]~~ For a county that has adopted an
2 ordinance before March 31, 2018, the director of taxation shall
3 levy, assess, collect, and otherwise administer the county
4 surcharge on state tax starting on January 1, 2019~~7~~. For a
5 county that has adopted an ordinance before March 31, 2019, the
6 director of taxation shall levy, assess, collect, and otherwise
7 administer the county surcharge on state tax~~[-]~~ starting on
8 January 1, 2020."

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

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

16 (1) Prior to:

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

20 (B) January 1, 2019, if the county surcharge on state
21 tax was established by the adoption of an



ordinance after June 30, 2015, but prior to
March 31, 2018; ~~[and]~~ or

(C) January 1, 2020, if the county surcharge on state
tax was established by the adoption of an
ordinance after June 30, 2015, but prior to March
31, 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; ~~[and]~~ or



1 (C) January 1, 2020, if the county surcharge on state
2 tax was established by the adoption of an
3 ordinance after June 30, 2015, but prior to March
4 31, 2019; and

5 (2) After December 31, 2030."

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 Statutory material to be repealed is bracketed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

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



S.B. NO. 2614 S.D. 2

Report Title:

General Excise Tax; County Surcharge on State Tax; Extension

Description:

Extends the period by 1 year that a county may adopt a surcharge on state tax, under certain conditions, from 3/31/2018 to 3/31/2019. (SD2)

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