
A BILL FOR AN ACT

RELATING TO ALCOHOL.

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 adding a new definition to be appropriately inserted
4 and to read as follows:

5 "Low alcohol by volume spirits beverage" means any
6 alcoholic beverage containing no more than five per cent alcohol
7 by volume and includes distilled spirits mixed with other
8 ingredients, including both nonalcohol and alcohol components."

9 2. By amending the definition of "beer" to read:

10 "Beer" means any alcoholic beverage containing no less
11 than 0.5 per cent alcohol by volume obtained by the fermentation
12 or any infusion or decoction of [barley,] malt, [hops, or any
13 other similar product, or any combination thereof in water, and]
14 wholly or in part, or any substitute therefor, including grain
15 of any kind; bran, glucose, sugar, molasses, or other
16 fermentable sugar source. "Beer" includes ale, porter, brown,
17 stout, lager beer, small beer, and strong beer [but]. "Beer"



1 does not include sake, known as Japanese rice wine, [œ] cooler
2 beverage[-], or a product of distillation, by whatever name
3 known, that contains distilled spirits, alcoholic spirits, or
4 spirits."

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

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

13 On [~~July 1, 1998,~~] July 1, 2023, and thereafter, the tax
14 rate shall be:

- 15 (1) \$5.98 per wine gallon on distilled spirits;
- 16 (2) \$2.12 per wine gallon on sparkling wine;
- 17 (3) \$1.38 per wine gallon on still wine;
- 18 (4) \$0.85 per wine gallon on cooler beverages;
- 19 (5) \$0.93 per wine gallon on beer other than draft beer;
- 20 [and]
- 21 (6) \$0.54 per wine gallon on draft beer; and



1 (7) \$1.98 per wine gallon on low alcohol by volume spirits
2 beverages;

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

5 SECTION 3. Section 281-1, Hawaii Revised Statutes, is
6 amended by amending the definition of "beer" to read as follows:

7 "Beer" means any alcoholic beverage containing no less
8 than 0.5 per cent alcohol by volume obtained by the [alcoholic]
9 fermentation of any infusion or decoction of [~~barley or other~~
10 ~~grain,~~] malt, [~~and hops in water.~~] wholly or in part, or any
11 substitute therefor, including grain of any kind, bran, glucose,
12 sugar, molasses, or other fermentable sugar source. "Beer"
13 includes ale, porter, brown, stout, lager beer, small beer, and
14 strong beer. "Beer" does not include sake, known as Japanese
15 rice wine, cooler beverage, or a product of distillation, by
16 whatever name known, that contains distilled spirits, alcoholic
17 spirits, or spirits."

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

20 SECTION 5. This Act shall take effect on June 30, 3000.



Report Title:

Alcohol; Beer; Low Alcohol by Volume Spirits Beverage; Liquor Tax; Liquor Law; Definition

Description:

Establishes a definition of "low alcohol by volume spirits beverage". Establishes a tax on low alcohol by volume sprits beverages at a rate of \$1.98 per wine gallon. Expands the definition of "beer" under the State's liquor tax and liquor regulatory laws, to specify that the term includes an alcohol by volume of no less than 0.5 per cent, but excludes certain other forms of distillation. Effective 6/30/3000. (SD1)

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