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# 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 by adding a new definition to be appropriately inserted  
3 and to read as follows:

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

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

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



1 On [~~July 1, 1998,~~] July 1, 2025, and thereafter, the tax  
2 rate shall be:

- 3 (1) \$5.98 per wine gallon on distilled spirits;
- 4 (2) \$2.12 per wine gallon on sparkling wine;
- 5 (3) \$1.38 per wine gallon on still wine;
- 6 (4) \$0.85 per wine gallon on cooler beverages;
- 7 (5) \$0.93 per wine gallon on beer other than draft beer;

8 [and]

- 9 (6) \$0.54 per wine gallon on draft beer; and
- 10 (7) \$0.93 per wine gallon on low alcohol by volume spirits  
11 beverages;

12 and at a proportionate rate for any other quantity so sold or  
13 used."

14 SECTION 3. Statutory material to be repealed is bracketed  
15 and stricken. New statutory material is underscored.

16 SECTION 4. This Act shall take effect on July 1, 3000;  
17 provided that this Act shall be repealed on December 31, 2028,  
18 and section 244D-4(a), Hawaii Revised Statutes, shall be  
19 reenacted in the form in which it read on the day prior to the  
20 effective date of this Act.



**Report Title:**

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

**Description:**

Defines "low alcohol by volume spirits beverage". Establishes a tax on low alcohol by volume spirits beverages at a rate of \$0.93 per wine gallon. Sunsets 12/31/2028. Effective 7/1/3000. (HD1)

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

