
A BILL FOR AN ACT

RELATING TO CANCER.

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

SECTION 1. Section 245-15, Hawaii Revised Statutes, is amended to read as follows:

"§245-15 Disposition of revenues. All moneys collected pursuant to this chapter shall be paid into the state treasury as state realizations to be kept and accounted for as provided by law; provided that, of the moneys collected under the tax imposed pursuant to:

(1) Section 245-3(a)(5), after September 30, 2006, and ~~[prior to]~~ before October 1, 2007, 1.0 cent per cigarette shall be deposited to the credit of the Hawaii cancer research special fund, established pursuant to section 304A-2168, for research and operating expenses and for capital expenditures;

(2) Section 245-3(a)(6), after September 30, 2007, and before October 1, 2008:

(A) 1.5 cents per cigarette shall be deposited to the credit of the Hawaii cancer research special



1 fund, established pursuant to section 304A-2168,
2 for research and operating expenses and for
3 capital expenditures;

4 (B) 0.25 cents per cigarette shall be deposited to
5 the credit of the trauma system special fund
6 established pursuant to section 321-22.5; and

7 (C) 0.25 cents per cigarette shall be deposited to
8 the credit of the emergency medical services
9 special fund established pursuant to section 321-
10 234;

11 (3) Section 245-3(a)(7), after September 30, 2008, and
12 before July 1, 2009:

13 (A) 2.0 cents per cigarette shall be deposited to the
14 credit of the Hawaii cancer research special
15 fund, established pursuant to section 304A-2168,
16 for research and operating expenses and for
17 capital expenditures;

18 (B) 0.5 cents per cigarette shall be deposited to the
19 credit of the trauma system special fund
20 established pursuant to section 321-22.5;



- 1 (C) 0.25 cents per cigarette shall be deposited to
- 2 the credit of the community health centers
- 3 special fund established pursuant to section 321-
- 4 1.65; and
- 5 (D) 0.25 cents per cigarette shall be deposited to
- 6 the credit of the emergency medical services
- 7 special fund established pursuant to section 321-
- 8 234;
- 9 (4) Section 245-3(a) (8), after June 30, 2009, and before
- 10 July 1, 2013:
- 11 (A) 2.0 cents per cigarette shall be deposited to the
- 12 credit of the Hawaii cancer research special
- 13 fund, established pursuant to section 304A-2168,
- 14 for research and operating expenses and for
- 15 capital expenditures;
- 16 (B) 0.75 cents per cigarette shall be deposited to
- 17 the credit of the trauma system special fund
- 18 established pursuant to section 321-22.5;
- 19 (C) 0.75 cents per cigarette shall be deposited to
- 20 the credit of the community health centers



special fund established pursuant to section 321-1.65; and

(D) 0.5 cents per cigarette shall be deposited to the credit of the emergency medical services special fund established pursuant to section 321-234;

(5) Section 245-3(a)(11), after June 30, 2013, and before July 1, 2015:

(A) 2.0 cents per cigarette shall be deposited to the credit of the Hawaii cancer research special fund, established pursuant to section 304A-2168, for research and operating expenses and for capital expenditures;

(B) 1.5 cents per cigarette shall be deposited to the credit of the trauma system special fund established pursuant to section 321-22.5;

(C) 1.25 cents per cigarette shall be deposited to the credit of the community health centers special fund established pursuant to section 321-1.65; and

(D) 1.25 cents per cigarette shall be deposited to the credit of the emergency medical services



1 special fund established pursuant to section 321-
2 234;

3 (6) Section 245-3(a)(11), after June 30, 2015, and before
4 January 1, 2026:

5 (A) 2.0 cents per cigarette shall be deposited to the
6 credit of the Hawaii cancer research special
7 fund, established pursuant to section 304A-2168,
8 for research and operating expenses and for
9 capital expenditures;

10 (B) 1.125 cents per cigarette, but not more than
11 \$7,400,000 in a fiscal year, shall be deposited
12 to the credit of the trauma system special fund
13 established pursuant to section 321-22.5;

14 (C) 1.25 cents per cigarette, but not more than
15 \$8,800,000 in a fiscal year, shall be deposited
16 to the credit of the community health centers
17 special fund established pursuant to section 321-
18 1.65; and

19 (D) 1.25 cents per cigarette, but not more than
20 \$8,800,000 in a fiscal year, shall be deposited
21 to the credit of the emergency medical services



1 special fund established pursuant to section 321-
2 234; and

3 (7) Section 245-3(a)(12), after December 31, 2025, and
4 thereafter:

5 (A) 4.0 cents per cigarette shall be deposited to the
6 credit of the Hawaii cancer research special
7 fund, established pursuant to section 304A-2168,
8 for research and operating expenses and for
9 capital expenditures; ~~[provided that, until~~
10 ~~June 30, 2030, of each amount deposited under~~
11 ~~this paragraph to the credit of the Hawaii cancer~~
12 ~~research special fund, 4.0 cents per cigarette~~
13 ~~shall be used exclusively for debt service of~~
14 ~~capital expenditures and building maintenance;~~
15 ~~provided further that beginning July 1, 2030, of~~
16 ~~each amount deposited under this paragraph to the~~
17 ~~credit of the Hawaii cancer research special~~
18 ~~fund, 2.0 cents per cigarette shall be used~~
19 ~~exclusively for debt service of capital~~
20 ~~expenditures and building maintenance;]~~



1 (B) 1.125 cents per cigarette, but no more than
2 \$7,400,000 in a fiscal year, shall be deposited
3 to the credit of the trauma system special fund
4 established pursuant to section 321-22.5;

5 (C) 1.25 cents per cigarette, but no more than
6 \$8,800,000 in a fiscal year, shall be deposited
7 to the credit of the community health centers
8 special fund established pursuant to
9 section 321-1.65; and

10 (D) 1.25 cents per cigarette, but no more than
11 \$8,800,000 in a fiscal year, shall be deposited
12 to the credit of the emergency medical services
13 special fund established pursuant to
14 section 321-234.

15 The department shall provide an annual accounting of these
16 dispositions to the legislature."

17 SECTION 2. There is appropriated out of the general
18 revenues of the State of Hawaii the sum of \$ or so
19 much thereof as may be necessary for fiscal year 2026-2027 for
20 the operations and activities of the University of Hawaii cancer
21 center.



1 The sum appropriated shall be expended by the University of
2 Hawaii for the purposes of this Act.

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

5 SECTION 4. This Act shall take effect on July 1, 2026.

6

INTRODUCED BY:



JAN 26 2026



H.B. NO. 2160

Report Title:

Cigarette Tax; Hawaii Cancer Research Special Fund; Revenue; Disposition; Debt Services; Capital Expenditures; University of Hawaii Cancer Center; Appropriation

Description:

Repeals the requirement that a certain amount received from the cigarette tax on the wholesale price of each article or item of certain tobacco products deposited into the Hawaii Cancer Research Special Fund must be used for debt service of capital expenditures and building maintenance. Appropriates funds for the University of Hawaii Cancer Center.

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