THE SENATE
THIRTY-THIRD LEGISLATURE, 2025
STATE OF HAWAII

S.B. NO. 641 S.D. 1

A BILL FOR AN ACT

RELATING TO ALCOHOL.

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

SECTION 1. Section 244D-1, Hawaii Revised Statutes, is amended by adding a new definition to be appropriately inserted and to read as follows:

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

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

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

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

(1) $5.98 per wine gallon on distilled spirits;

(2) $2.12 per wine gallon on sparkling wine;

(3) $1.38 per wine gallon on still wine;

(4) $0.85 per wine gallon on cooler beverages;

(5) $0.93 per wine gallon on beer other than draft beer; [~~and~~]

(6) $0.54 per wine gallon on draft beer; and

(7) $0.85 per wine gallon on low alcohol by volume spirits beverages;

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

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 Statutory material to be repealed is bracketed and stricken.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

SECTION 4. This Act shall take effect on July 1, 2050.

S.B. NO. 641 S.D. 1

Report Title:
Alcohol; Low Alcohol by Volume Spirits Beverage; Liquor Tax; Liquor Law; Definition

Description:
Defines "low alcohol by volume spirits beverage". Establishes a tax on low alcohol by volume spirits beverages at a rate of $0.85 per wine gallon. Effective 7/1/2050. (SD1)

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