

**ACT 6**

A Bill for an Act Relating to Taxation and Amending Section 115-33, Revised Laws of Hawaii 1955, as Amended.

*Be it Enacted by the Legislature of the State of Hawaii:*

SECTION 1. This Act is hereby declared to be an urgency measure deemed necessary in the public interest within the meaning of Section 11 of Article III of the Constitution of the State of Hawaii.

The following is a statement of facts constituting such urgency:

Act 82, Session Laws of Hawaii 1963, eliminated the requirement imposed on applicants for certain licenses to obtain a tax clearance from the Department of Taxation as a condition to having their licenses renewed or issued. Applicants for other licenses, however, are still required to obtain tax clearances to be able to continue their operations.

This discriminatory treatment of the latter class is unfair and should not be permitted to continue.

Moreover, the practice of having a person clear up all his back taxes before he can continue to pursue his livelihood is repugnant to our established way of life.

Therefore, this Act is considered an urgency measure deemed necessary in the public interest.

SECTION 2. Section 115-33, Revised Laws of Hawaii 1955, as amended, is hereby further amended to read as follows:

**Section 115-33. Tax Clearance before procuring liquor licenses.** No liquor licenses shall be issued or renewed unless the applicant therefor shall present to the issuing agency, a certificate signed by the director of taxation, showing that the applicant does not owe the State any delinquent taxes, penalties or interest.

SECTION 3. This Act shall take effect upon its approval.

(Approved April 15, 1964.) **H.B. 207.**

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