

## ACT 197

H.B. NO. 808

A Bill for an Act Relating to County Fuel Tax Changes.

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

SECTION 1. Section 243-5, Hawaii Revised Statutes, is amended to read as follows:

**“§243-5 County fuel tax.** The amount of the “county of Hawaii fuel tax”, “city and county of Honolulu fuel tax”, “county of Maui fuel tax”, and “county of Kauai fuel tax”, respectively, shall be determined by resolution of the county or the city council of each county adopted in the manner provided by law relating to resolutions involving the expenditure of public money. The amount fixed by the resolution may be, per gallon, one or more cents or a fraction of a cent or both, or it may be zero. No such resolution shall be adopted until the county or the city council shall conduct a public hearing on the amount of tax proposed. Notice of such hearing shall be published in a newspaper of general circulation within the county at least twice within a period of thirty days immediately preceding the date of hearing. If [such] the resolution is adopted [on or before the fifteenth day of a calendar month], it shall take effect on the first day of the [next month, otherwise on the first day of the] second month[,] following the date of adoption of the

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resolution. The county or the city council shall notify the department of taxation of any county fuel tax changes within ten days after the resolution is adopted.

Until and unless otherwise provided by resolution adopted as above provided, the amount of the "county of Hawaii fuel tax" shall be for the period July 1, 1955, to June 30, 1957, 1 cent per gallon and thereafter zero, the amount of the "city and county of Honolulu fuel tax" shall be 2-1/2 cents per gallon, the amount of the "county of Maui fuel tax" shall be for the period July 1, 1955, to June 30, 1957, 3 cents per gallon and thereafter 2 cents per gallon, and the amount of the "county of Kauai fuel tax" shall be for the period July 1, 1955, to June 30, 1957, 3 cents per gallon and thereafter 2 cents per gallon."

SECTION 2. Statutory material to be repealed is bracketed. New statutory material is underscored.

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

(Approved May 28, 1991.)