

## ACT 230

S.B. NO. 1812

A Bill for an Act Relating to Taxation.

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

SECTION 1. Section 244D-4.5, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

“(b) The adjustment of liquor tax rates, but not the collection of liquor tax information under section 244D-6, shall be suspended for the period beginning on June 7, 1989, and ending on June 30, [1991.] 1993. The liquor tax rates in effect on June 7, 1989, shall remain in effect during this suspension period and until the liquor tax rates are next adjusted. Upon termination of the suspension period, the first increase or decrease of the liquor tax rates under this section after June 30, [1991,] 1993, shall take place on July 1, [1992,] 1994, and shall be based upon a comparison of the twelve-month reporting periods, January 1, [1990,] 1992, through December 31, [1990,] 1992, and January 1, [1991,] 1993, through December 31, [1991,] 1993. The operation of this section shall thereafter compare reporting periods as required by subsection (a)[,] with any consequent increases or decreases effective on January 1 or July 1 as the case may be.”

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 Statutory material to be repealed is bracketed.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

SECTION 3. This Act shall take effect on July 1, 1991.

(Approved June 6, 1991.)