

## ACT 209

H.B. NO. 2570

A Bill for an Act Relating to Schools.

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

SECTION 1. Section 237-31, Hawaii Revised Statutes, is amended to read as follows:

**“§237-31 Remittances.** All remittances of taxes imposed by this chapter shall be made by money, bank draft, check, cashier’s check, money order, or certificate of deposit to the office of the department of taxation to which the return was transmitted. The department shall issue its receipts therefor to the taxpayer and shall pay the moneys into the state treasury as a state realization, to be kept and accounted for as provided by law; provided that on or about September 1 of each year from 1989 through 1991 and 1993 through 1995, the sum of \$90,000,000 from all general excise tax revenues realized by the State shall be deposited in the state treasury in each fiscal year to the credit of the state educational facilities improvement special fund; provided further that a sum, not to exceed \$5,000,000, from all general excise tax revenues realized by the State shall be deposited in the state treasury in each fiscal year to the credit of the compound interest bond reserve fund; provided further that from July 1, 1981, to June 30, 1991, all taxes derived from the sale of liquid fuel under section 237-16, sold or used for operating motor vehicles upon the public highways of the State, shall be deposited into the state treasury to the credit of the state highway fund.

The director of taxation with the approval of the governor shall establish by July 1 of each year from 1984 through 1990, a formula that will equitably establish the amount of taxes collected under section 237-16 in each fiscal year that are derived from the sale of liquid fuel sold or used for operating motor vehicles upon the public highways of the State which are to be deposited into the state treasury to the credit of the state highway fund.”

SECTION 2. Act 1, Session Laws of Hawaii 1990, is amended by amending section 5 to read as follows:

“SECTION 5. Participation in the pilot A+ Program shall be limited to students enrolled in kindergarten through grade six who, unless otherwise exempt, pay a non-refundable fee of [\$23] \$28 in advance each month, and come from households headed by a single parent or two parents who work during all or a portion of the period that the A+ Program is in session or are the children of persons who staff the program. If the program is not available at the school they attend, eligible students may enroll in a program at a different site but the parent or parents of the student must arrange for and assume full responsibility for the cost of transportation to that program site.”

SECTION 3. The director of finance is authorized to issue general obligation bonds in the sum of \$90,000,000, or so much thereof as may be necessary, and the same sum, is appropriated for fiscal year 1993 for deposit into the state educational facilities improvement special fund; provided that the department of education shall not be required to assume the payment of the debt service associated with the general obligation bonds authorized under this section.

SECTION 4. The departments of education and budget and finance,

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together with members of the legislature designated by the president of the senate and the speaker of the house of representatives shall establish an interim task force to explore alternatives to improve existing or establish new methods to more efficiently utilize state funds for education. The task force shall submit a report containing recommendations to the legislature no later than twenty days prior to the convening of the 1993 regular session.

SECTION 5. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 6. This Act shall take effect upon its approval; provided that if the actual tax collections accruing to the general fund for fiscal year 1992 equals or exceeds 6.4 per cent or if the council on revenues' September, 1992 estimate of taxes accruing to the general fund for fiscal year 1993 equals or exceeds 5.1 per cent, section 1 of this Act shall be repealed and section 237-31, Hawaii Revised Statutes, shall be reenacted in the form in which it read on the day before the approval of this Act.

(Approved June 12, 1992.)