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# A BILL FOR AN ACT

RELATING TO THE GENERAL EXCISE TAX.

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

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

3 "§237-31 **Remittances.** All remittances of taxes imposed by  
4 this chapter shall be made by money, bank draft, check,  
5 cashier's check, money order, or certificate of deposit to the  
6 office of the department of taxation to which the return was  
7 transmitted. The department shall issue its receipts therefor  
8 to the taxpayer and shall pay the moneys into the state treasury  
9 as a state realization, to be kept and accounted for as provided  
10 by law; provided that:

11 (1) The sum from all general excise tax revenues realized  
12 by the State that represents the difference between  
13 \$45,000,000 and the proceeds from the sale of any  
14 general obligation bonds authorized for that fiscal  
15 year for the purposes of the state educational  
16 facilities improvement special fund shall be deposited  
17 in the state treasury in each fiscal year to the



1 credit of the state educational facilities improvement  
2 special fund;

3 (2) A sum, not to exceed \$5,000,000, from all general  
4 excise tax revenues realized by the State shall be  
5 deposited in the state treasury in each fiscal year to  
6 the credit of the compound interest bond reserve fund;  
7 [and]

8 (3) A sum, not to exceed the amount necessary to meet the  
9 obligations of the integrated tax information  
10 management systems performance-based contract may be  
11 retained and deposited in the state treasury to the  
12 credit of the integrated tax information management  
13 systems special fund. The sum retained by the  
14 director of taxation for deposit to the integrated tax  
15 information management systems special fund for each  
16 fiscal year shall be limited to amounts appropriated  
17 by the legislature. This paragraph shall be repealed  
18 on July 1, 2005[-]; and

19 (4) A sum equal to per cent of all general excise tax  
20 revenues realized by the State from all permittees  
21 under section 200-10(c)(4), whose vessels are used for  
22 commercial activities carried out in small boat



1           harbors, shall be deposited in the state treasury in  
2           each fiscal year to the credit of the boating special  
3           fund."

4           SECTION 2. Statutory material to be repealed is bracketed  
5 and stricken. New statutory material is underscored.

6           SECTION 3. This Act shall take effect on July 1, 2006;  
7 provided that this Act shall be repealed on June 30, 2011, and  
8 that section 237-31, Hawaii Revised Statutes, shall be reenacted  
9 in the form in which it read on the day before the effective  
10 date of this Act.



HB1929  
HD1

**Report Title:**

General Excise Tax; Boating Special Fund

**Description:**

Requires an unspecified percentage of GET revenues paid by permittees of vessels used for commercial activities carried out in small boat harbors to be deposited each fiscal year into the boating special fund. Effective 7/1/2006 and repealed on 6/30/2011. (HB1929 HD1)

