
A BILL FOR AN ACT

RELATING TO TAXATION.

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

- 1 SECTION 1. Section 248-2.6, Hawaii Revised Statutes, is
2 amended as follows:
- 3 1. By amending subsection (a) to read:
- 4 "(a) If adopted by county ordinance, all county surcharges
5 on state tax collected by the director of taxation shall be paid
6 into the state treasury quarterly, within ten working days after
7 collection, and shall be placed by the director of finance in
8 special accounts. Out of the revenues generated by county
9 surcharges on state tax paid into each respective state treasury
10 special account, the director of finance shall deduct [~~ten per~~
11 ~~cent of~~] from the gross proceeds of a respective county's
12 surcharge on state tax an amount equal to the costs under
13 subsection (c) to reimburse the State for the costs of
14 assessment, collection, and disposition of the county surcharge
15 on state tax incurred by the State. Amounts retained shall be
16 general fund realizations of the State."
- 17 2. By amending subsection (c) to read:



Report Title:

County Surcharge on Excise Tax

Description:

Allows counties to retain all of surcharge on excise tax.
Requires counties to reimburse State through a deduction for
administrative expenses in collecting the tax.

