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## A BILL FOR AN ACT

RELATING TO THE LIQUOR TAX.

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

1           SECTION 1. The purpose of this Act is to address the  
2 liquor tax. More specifically, this Act temporarily increases  
3 the various liquor tax rates.

4           SECTION 2. Section 244D-4, Hawaii Revised Statutes, is  
5 amended by amending subsection (a) to read as follows:

6           "(a) Every person who sells or uses any liquor in the  
7 State not taxable under this chapter, in respect of the  
8 transaction by which the person or the person's vendor acquired  
9 the liquor, shall pay a gallonage tax which is hereby imposed at  
10 the following rates for the various liquor categories defined in  
11 section 244D-1:

12           ~~[For the period July 1, 1997, to June 30, 1998, the tax~~  
13 ~~rate shall be:~~

14           ~~(1) \$5.92 per wine gallon on distilled spirits;~~

15           ~~(2) \$2.09 per wine gallon on sparkling wine;~~

16           ~~(3) \$1.36 per wine gallon on still wine;~~



- 1        ~~(4) \$0.84 per wine gallon on cooler beverages;~~  
2        ~~(5) \$0.92 per wine gallon on beer other than draft beer;~~  
3        ~~(6) \$0.53 per wine gallon on draft beer;]~~  
4        [On] From July 1, [~~1998,~~] 2010 and thereafter, the tax rate  
5 shall be:  
6        (1) [~~\$5.98~~] \$6.60 per wine gallon on distilled spirits;  
7        (2) [~~\$2.12~~] \$2.35 per wine gallon on sparkling wine;  
8        (3) [~~\$1.38~~] \$1.55 per wine gallon on still wine;  
9        (4) [~~\$0.85~~] \$0.95 per wine gallon on cooler beverages;  
10       (5) [~~\$0.93~~] \$1.05 per wine gallon on beer other than draft  
11       beer;  
12       (6) [~~\$0.54~~] \$0.60 per wine gallon on draft beer;  
13 and at a proportionate rate for any other quantity so sold or  
14 used."

15        SECTION 3. Statutory material to be repealed is bracketed  
16 and stricken. New statutory material is underscored.

17        SECTION 4. This Act shall take effect on July 1, 2010, and  
18 shall be repealed on June 30, 2015; provided that section 244D-  
19 4(a), Hawaii Revised Statutes, shall be reenacted on June 30,



1 2015, in the form in which it read on the day prior to the  
2 effective date of this Act.

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INTRODUCED BY: Calvin K. Y. Amy

JAN 27 2010



**Report Title:**

Liquor Tax; Increase

**Description:**

Temporarily increases the liquor tax rates during the period of 7/1/10 to 6/30/15.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

