
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 temporarily
2 increase various liquor tax rates.

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

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

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

13 ~~(1) \$5.92 per wine gallon on distilled spirits;~~

14 ~~(2) \$2.09 per wine gallon on sparkling wine;~~

15 ~~(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 En] From July 1, [1998,] 2010, and thereafter, the tax
5 rate shall be:

- 6 (1) [~~\$5.98~~] \$ per wine gallon on distilled spirits;
7 (2) [~~\$2.12~~] \$ per wine gallon on sparkling wine;
8 (3) [~~\$1.38~~] \$ per wine gallon on still wine;
9 (4) [~~\$0.85~~] \$ per wine gallon on cooler beverages;
10 (5) [~~\$0.93~~] \$ per wine gallon on beer other than draft
11 beer;
12 (6) [~~\$0.54~~] \$ per wine gallon on draft beer;

13 and at a proportionate rate for any other quantity so sold or
14 used."

15 SECTION 3. Section 244D-4, Hawaii Revised Statutes, is
16 amended by amending subsection (a) to read as follows:

17 "(a) Every person who sells or uses any liquor in the
18 State not taxable under this chapter, in respect of the
19 transaction by which the person or the person's vendor acquired
20 the liquor, shall pay a gallonage tax which is hereby imposed at



1 the following rates for the various liquor categories defined in
2 section 244D-1:

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

- 5 ~~(1) \$5.92 per wine gallon on distilled spirits;~~
6 ~~(2) \$2.09 per wine gallon on sparkling wine;~~
7 ~~(3) \$1.36 per wine gallon on still wine;~~
8 ~~(4) \$0.84 per wine gallon on cooler beverages;~~
9 ~~(5) \$0.92 per wine gallon on beer other than draft beer;~~
10 ~~(6) \$0.53 per wine gallon on draft beer;~~

11 ~~On~~ From July 1, ~~[1998,]~~ 2015, and thereafter, the tax
12 rate shall be:

- 13 (1) \$5.98 per wine gallon on distilled spirits;
14 (2) \$2.12 per wine gallon on sparkling wine;
15 (3) \$1.38 per wine gallon on still wine;
16 (4) \$0.85 per wine gallon on cooler beverages;
17 (5) \$0.93 per wine gallon on beer other than draft beer;
18 (6) \$0.54 per wine gallon on draft beer;

19 and at a proportionate rate for any other quantity so sold or
20 used."



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

3 SECTION 5. This Act, except section 3, shall take effect
4 on July 1, 2020; provided that on June 30, 2015, section 2 shall
5 be repealed and section 3 shall take effect.



Report Title:

Liquor Tax; Increase

Description:

Temporarily increases the liquor tax rates during the period of 7/1/10 to 6/30/15. Effective July 1, 2020. (HB2850 HD1)

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

