
A BILL FOR AN ACT

RELATING TO LIQUOR.

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

1 SECTION 1. Notwithstanding sections 231-28 and 281-45(3),
2 Hawaii Revised Statutes, and any other provision of law to the
3 contrary, a county liquor commission may renew a license issued
4 under chapter 281, Hawaii Revised Statutes, if the applicant for
5 renewal has entered into an approved installment plan with the
6 director of taxation or Internal Revenue Service, as the case
7 may be, to repay any delinquent taxes, penalties, and interest,
8 and is current in payments and not in default.

9 SECTION 2. This Act shall take effect upon its approval
10 and shall be repealed on July 1, 2012.

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INTRODUCED BY:

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Report Title:

Liquor License Renewal; Delinquent Tax Payment Plan

Description:

During the economic downturn, allows liquor licensees who have an agreement to repay delinquent liquor taxes on a payment plan schedule and who are current and not in default, to renew their liquor licenses.

