
A BILL FOR AN ACT

RELATING TO LIQUOR TAX.

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

1 SECTION 1. Section 244D-4, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

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

9 For the period July 1, 1997, to June 30, 1998, the tax rate
10 shall be:

- 11 (1) \$5.92 per wine gallon on distilled spirits;
12 (2) \$2.09 per wine gallon on sparkling wine;
13 (3) \$1.36 per wine gallon on still wine;
14 (4) \$0.84 per wine gallon on cooler beverages;
15 (5) \$0.92 per wine gallon on beer other than draft beer;
16 (6) \$0.53 per wine gallon on draft beer;

17 On July 1, 1998, [~~and thereafter,~~] to June 30, 2011, the
18 tax rate shall be:



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

7 On July 1, 2011, and thereafter, the tax rate shall be:

- 8 (1) \$. per wine gallon on distilled spirits;
- 9 (2) \$. per wine gallon on sparkling wine;
- 10 (3) \$. per wine gallon on still wine;
- 11 (4) \$. per wine gallon on cooler beverages;
- 12 (5) \$. per wine gallon on beer other than draft beer;
- 13 (6) \$. per wine gallon on draft beer;

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

16 SECTION 2. Section 244D-17, Hawaii Revised Statutes, is
17 amended to read as follows:

18 "[+]§244D-17[+] **Disposition of revenues.** All moneys
19 collected pursuant to this chapter shall be paid into the state
20 treasury as state realizations, to be kept and accounted for as
21 provided by law[-]; provided that:



- 1 (1) The moneys collected that are attributable to the
- 2 difference between the tax rate effective from July 1,
- 3 2011, and the tax rate effective from July 1, 1998, to
- 4 June 30, 2011, shall constitute an offset against
- 5 county enforcement costs, and be kept in special
- 6 accounts for respective distribution to the counties
- 7 in which the moneys were collected; and
- 8 (2) The counties shall use the moneys distributed to them
- 9 as an offset against the counties' operating costs of
- 10 enforcing parts II and IV of chapter 291E relating to
- 11 driving under the influence of intoxicants."

12 SECTION 3. Statutory material to be repealed is bracketed
 13 and stricken. New statutory material is underscored.

14 SECTION 4. This Act shall take effect on July 1, 2011.

15

INTRODUCED BY: *Jessica W. [Signature]*

JAN 24 2011

Report Title:

Liquor Tax; Driving Under the Influence of Intoxicants

Description:

Uses increased liquor tax revenues as an offset against county expenses of enforcing violations for driving under the influence of intoxicants.

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

