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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 increase the  
2 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 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;~~



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- 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,~~] 2011, and thereafter, the tax  
 5 rate shall be:

- 6        (1) [~~\$5.98~~] \$8.97 per wine gallon on distilled spirits;
- 7        (2) [~~\$2.12~~] \$3.18 per wine gallon on sparkling wine;
- 8        (3) [~~\$1.38~~] \$2.07 per wine gallon on still wine;
- 9        (4) [~~\$0.85~~] \$1.28 per wine gallon on cooler beverages;
- 10       (5) [~~\$0.93~~] \$1.40 per wine gallon on beer other than draft  
 11 beer;
- 12       (6) [~~\$0.54~~] \$0.81 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 Statutory material to be repealed is bracketed  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, 2011.

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INTRODUCED BY: Calvin Ky Day  
 BY REQUEST

JAN 25 2011

**Report Title:**

Liquor Tax; Increase

**Description:**

Increases the liquor tax rates.

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

