
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Chapter 246, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§246- Surtax to support and benefit public schools.

5 (a) Pursuant to article VIII, section , of the state
6 constitution, a surtax shall be imposed on all real property tax
7 assessed on real property situated within a departmental school
8 district.

9 (b) The surtax imposed by this section shall be \$5 per
10 \$1,000 of the assessed value of the real property subject to the
11 surtax.

12 (c) All surtaxes collected under this section shall be
13 deposited with the director of finance to the credit of the
14 public school support and benefit special fund established under
15 section 302A- .

16 (d) For the purposes of this section, "departmental school
17 district" means the departmental school districts described in
18 section 13-1."



1 SECTION 2. Chapter 302A, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§302A- Public school support and benefit special fund.

5 (a) There is created in the treasury of the State the public
6 school support and benefit special fund, into which shall be
7 deposited all surtaxes on real property taxes collected under
8 section 246- . The special fund shall be used solely for the
9 funding of repairs, renovations, and maintenance of the public
10 schools in the departmental school district from which the
11 surtax on real property taxes was collected. Expenditures from
12 the special fund shall be limited to projects authorized by the
13 legislature and shall be subject to sections 37-31, and 37-33
14 through 37-40. Appropriations or authorizations from the
15 special fund shall be expended by the department.

16 (b) The department shall submit an annual report to the
17 legislature no later than twenty days prior to the convening of
18 each regular session. The annual report shall include:

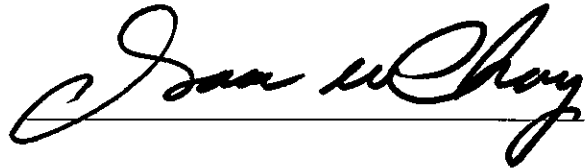
- 19 (1) A financial statement of the special fund; and
- 20 (2) The status of projects undertaken pursuant to this
21 section."

22 SECTION 3. New statutory material is underscored.

1 SECTION 4. This Act shall take effect upon its approval
2 and upon ratification of a constitutional amendment allowing the
3 State to impose a surtax on real property taxes on real property
4 situated within a departmental school district in order to fund
5 repairs, renovations, and maintenance of public schools within
6 the departmental school district from which the tax was
7 collected.

8

INTRODUCED BY:



JAN 26 2011



Report Title:

Surtax on Real Property Taxes; Public School Support and Benefit Special Fund

Description:

Imposes a state surtax on real property taxes assessments on real property situated in departmental school districts. Establishes the public school support and benefit special fund for receipt of surtaxes and expenditures to fund repairs, renovations, and maintenance of public schools.

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

