
A BILL FOR AN ACT

RELATING TO COUNTY SURCHARGE ON STATE TAX.

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

1 SECTION 1. Section 248-2.6, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) If adopted by county ordinance, all county surcharges
4 on state tax collected by the director of taxation shall be paid
5 into the state treasury quarterly, within ten working days after
6 collection, and shall be placed by the director of finance in
7 special accounts. Out of the revenues generated by county
8 surcharges on state tax paid into each respective state treasury
9 special account, the director of finance shall deduct [~~ten~~] _____
10 per cent of the gross proceeds of a respective county's
11 surcharge on state tax to reimburse the State for the costs of
12 assessment, collection, and disposition of the county surcharge
13 on state tax incurred by the State. Upon any increase in the
14 costs of assessment, collection, and disposition of the county
15 surcharge on state tax, the State may amend its deduction, by
16 adoption of rules pursuant to chapter 91, to a percentage no
17 greater than ten per cent. Amounts retained shall be general
18 fund realizations of the State."



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 Statutory material to be repealed is bracketed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

3 SECTION 3. This Act shall take effect on July 1, 2050.

4



Report Title:

County Surcharge on State Tax

Description:

Changes the State's automatic deduction of 10% of the gross proceeds of a county's surcharge on state tax to a deduction of an unspecified percentage to reimburse the State for costs associated with handling the assessments, collection, and disposition of the county surcharge on state tax. Allows the State, by rule, to change the unspecified percentage to an amount not exceeding 10% if the costs of assessment, collection, and disposition increase. Effective 7/1/2050. (SD2)

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