

JAN 15 2014

A BILL FOR AN ACT

RELATING TO HEALTH.

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~~] For the period July 1, 1998, [~~and thereafter,~~] to
18 June 30, 2014, the 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, 2014, 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. Statutory material to be repealed is bracketed
17 and stricken. New statutory material is underscored.

18 SECTION 3. This Act shall take effect on June 30, 2014.

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INTRODUCED BY: John M. ...
Erzanne Chun ...
... ..

S.B. NO. 2051

Report Title:

Liquor; Gallonage Tax

Description:

Increases the gallonage tax on various liquor categories by unspecified amounts.

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