
A BILL FOR AN ACT

RELATING TO THE DEPARTMENT OF HAWAIIAN HOME LANDS.

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

1 SECTION 1. Section 213, Hawaiian Homes Commission Act,
2 1920, as amended, is amended by amending subsection (f) to read
3 as follows:
4 "(f) Hawaiian home administration account. The entire
5 receipts derived from any leasing or other disposition of the
6 available lands pursuant to section ~~[+]204(a)(2) [~~-~~and]~~;
7 transfers from the Hawaiian home receipts fund; and general
8 excise tax realizations pursuant to section 237-31, Hawaii
9 Revised Statutes, shall be deposited into this account~~[-]~~;
10 provided that deposits pursuant to section 237-31, Hawaii
11 Revised Statutes, shall be expended for operational expenses of
12 the department. Any interest or other earnings arising out of
13 investments from this fund shall be credited to and deposited
14 into this fund. The moneys in this account shall be expended by
15 the department for salaries and other administration expenses of
16 the department in conformity with general law applicable to all
17 departments of the State, and no sums shall be expended for



1 structures and other permanent improvements. This account shall
2 be subject to the following conditions and requirements:

3 (1) The department, when required by the governor but not
4 later than November 15 preceding each regular session
5 of the legislature, shall submit to the state director
6 of finance its budget estimates of expenditures for
7 the next fiscal period in the manner required by
8 general law;

9 (2) The department's budget as approved by the governor
10 shall be included in the governor's budget report and
11 shall be transmitted to the legislature for its
12 approval;

13 (3) Upon legislative approval of a budget, the amount
14 appropriated shall be made available to the
15 department. If no budget is approved by the
16 legislature prior to its adjournment, sums accruing to
17 this account shall not be expended for any other
18 purpose but shall remain available for future use.

19 Any amount in this account which is in excess of the
20 amount approved by the legislature or made available
21 for the fiscal period may be transferred to the
22 Hawaiian home operating fund."



1 SECTION 2. Section 237-31, Hawaii Revised Statutes, is
2 amended to read as follows:

3 **"§237-31 Remittances.** All remittances of taxes imposed by
4 this chapter shall be made by money, bank draft, check,
5 cashier's check, money order, or certificate of deposit to the
6 office of the department of taxation to which the return was
7 transmitted. The department shall issue its receipts therefor
8 to the taxpayer and shall pay the moneys into the state treasury
9 as a state realization, to be kept and accounted for as provided
10 by law; provided that:

- 11 (1) A sum, not to exceed \$5,000,000, from all general
12 excise tax revenues realized by the State shall be
13 deposited in the state treasury in each fiscal year to
14 the credit of the compound interest bond reserve fund;
- 15 (2) A sum from all general excise tax revenues realized by
16 the State that is equal to one-half of the total
17 amount of funds appropriated or transferred out of the
18 hurricane reserve trust fund under sections 4 and 5 of
19 Act 62, Session Laws of Hawaii 2011, shall be
20 deposited into the hurricane reserve trust fund in
21 fiscal year 2013-2014 and in fiscal year 2014-2015;



1 provided that the deposit required in each fiscal year
2 shall be made by October 1 of that fiscal year; ~~and~~
3 ~~[+](3)[+]~~ Commencing with fiscal year 2018-2019, a sum from all
4 general excise tax revenues realized by the State that
5 represents the difference between the state public
6 employer's annual required contribution for the
7 separate trust fund established under section 87A-42
8 and the amount of the state public employer's
9 contributions into that trust fund shall be deposited
10 to the credit of the State's annual required
11 contribution into that trust fund in each fiscal year,
12 as provided in section 87A-42~~[-]~~; and
13 (4) Commencing with fiscal year 2014-2015, a sum not to
14 exceed \$ _____ from all general excise tax
15 revenues realized by the State shall be deposited into
16 the Hawaiian home administration account pursuant to
17 section 213 of the Hawaiian Homes Commission Act,
18 1920, as amended."

19 SECTION 3. Statutory material to be repealed is bracketed
20 and stricken. New statutory material is underscored.

21 SECTION 4. This Act shall take effect on July 1, 2050.

22



Report Title:

Hawaiian Home Lands; General Excise Tax

Description:

Requires a portion of general excise tax revenues to be deposited into the Hawaiian home administration account for operational expenses. Takes effect 7/1/2050. (SD1)

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