

JAN 23 2014

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~~] two
10 and one-half per cent of the gross proceeds of a respective
11 county's surcharge on state tax to reimburse the State for the
12 costs of assessment, collection, and disposition of the county
13 surcharge on state tax incurred by the State. Amounts retained
14 shall be general fund realizations of the State."

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 Statutory material to be repealed is bracketed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

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S.B. NO. 2918

1 SECTION 3. This Act shall take effect on July 1, 2014.

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S.B. NO. 2918

Report Title:

County Surcharge on State Tax

Description:

Changes the State's automatic deduction of the gross proceeds of a county's surcharge on state tax for mass transit to two and one-half per cent to reimburse the State for costs associated with handling the assessments, collection, and disposition of the county surcharge on state tax.

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