

JAN 23 2014

A BILL FOR AN ACT

RELATING TO TAXATION.

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~~] one-
10 half of one 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 Statutory material to be repealed is bracketed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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1 SECTION 3. This Act shall take effect on July 1, 2014, and
2 shall be repealed on December 31, 2022.

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S.B. NO. 2919

Report Title:

County Surcharge on State Tax; Reimbursement

Description:

Reduces the amount deducted from the county surcharge on state tax to reimburse the State for costs of assessment, collection, and disposition from 10% to 0.5%.

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