
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~~] six
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[-]; provided that if the
14 costs of assessment, collection, and disposition of the county
15 surcharge on state tax increase, the State is authorized to
16 amend its deduction, by adoption of administrative rules, to a
17 percentage no greater than ten per cent. Amounts retained shall
18 be general 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 Statutory material to be repealed is bracketed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 ten per cent of the gross proceeds of a county's surcharge on state tax to a deduction of six per cent 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 administrative rule to change the six per cent to an amount not exceeding ten per cent if the costs of assessment, collection, and disposition increase. Effective 7/1/2050.

(SD1)

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