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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1           SECTION 1. Act 103, Session Laws of Hawaii 2007, as  
2 amended by Act 198, Session Laws of Hawaii 2009, as amended by  
3 Act 188, Session Laws of Hawaii 2012, is amended by amending  
4 section 5 to read as follows:

5           "SECTION 5. This Act shall take effect upon its approval;  
6 provided that:

7           (1) The amendments made to this Act to:

8                   (A) The definition of "power-generating facility" in  
9                   section 243-1, Hawaii Revised Statutes; and

10                   (B) Section 243-4(a), Hawaii Revised Statutes,  
11 shall be repealed on December 31, [~~2015~~] 2018, and  
12 section 243-4(a), Hawaii Revised Statutes, shall be  
13 reenacted in the form in which it read on the day  
14 before the effective date of this Act; and

15           (2) The rate of tax for naphtha as provided for in section  
16 243-4(a)(3), Hawaii Revised Statutes, shall be  
17 effective retroactively and apply to any imposition of



1           the fuel tax on naphtha sold for use in a power-  
2           generating facility."

3           SECTION 2. Statutory material to be repealed is bracketed  
4 and stricken. New statutory material is underscored.

5           SECTION 3. This Act shall take effect upon its approval.



**Report Title:**

Power Generation; Naphtha Fuel Tax; Sunset; Repeal

**Description:**

Extends the sunset provision relating to the tax on naphtha fuel sold for use in a power generating facility for an additional three years. (HB1243 HD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

