
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. During the regular session of 2007, the
2 legislature enacted a fuel license tax on naphtha fuels used in
3 a power-generating facility. The tax is currently set at a rate
4 of two cents per gallon.

5 The legislature finds that, pursuant to Act 103, Session
6 Laws of Hawaii 2007, as amended by Act 198, Session Laws of
7 Hawaii 2009, as amended by Act 188, Session Laws of Hawaii 2012,
8 this tax is scheduled to be repealed on December 31, 2015.

9 The purpose of this Act is to maintain the current fuel
10 license tax of two cents per gallon for naphtha fuels used in a
11 power-generating facility.

12 SECTION 2. Act 103, Session Laws of Hawaii 2007, as
13 amended by Act 198, Session Laws of Hawaii 2009, as amended by
14 Act 188, Session Laws of Hawaii 2012, is amended by amending
15 section 5 to read as follows:

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



- 1 (1) The amendments made to this Act to:
- 2 (A) The definition of "power-generating facility" in
- 3 section 243-1, Hawaii Revised Statutes; and
- 4 (B) Section 243-4(a), Hawaii Revised Statutes,
- 5 shall be repealed on December 31, [~~2015~~] 2018, and
- 6 section 243-4(a), Hawaii Revised Statutes, shall be
- 7 reenacted in the form in which it read on the day
- 8 before the effective date of this Act; and
- 9 (2) The rate of tax for naphtha as provided for in section
- 10 243-4(a)(3), Hawaii Revised Statutes, shall be
- 11 effective retroactively and apply to any imposition of
- 12 the fuel tax on naphtha sold for use in a power-
- 13 generating facility."

14 SECTION 3. Statutory material to be repealed is bracketed

15 and stricken. New statutory material is underscored.

16 SECTION 4. This Act shall take effect upon its approval.



Report Title:

Power Generation; Naphtha Fuel Tax; Sunset; Extension

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. (SB1150 HD1)

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