
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8 this tax is scheduled to be repealed on December 31, 2015.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[~~7~~
17 ~~provided that:~~

18 ~~(1) The amendments made to this Act to:~~



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4 ~~shall be repealed on December 31, 2015, and section~~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

13 SECTION 3. Statutory material to be repealed is bracketed
14 and stricken.

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



Report Title:

Power Generation; Naphtha Fuel Tax; Sunset; Repeal

Description:

Amends session law to repeal the sunset provision relating to the tax on naphtha fuel sold for use in a power generating facility, thereby making the amendments made by Act 103, Session Laws of Hawaii 2007, permanent. (SD1)

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

