

SENATE FLOOR AMENDMENT

FLOOR AMENDMENT NO. 2 Date MAR 05 2019

TO: SENATE Bill No. 1433

SECTION 1. Senate Bill No. 1433, section 1, is amended by extending for nine months, rather than two years, the period in which a county may adopt an ordinance to establish a surcharge on state tax to December 31, 2019, and specifying the corresponding period in which the surcharge on state tax may begin to be levied, assessed, and collected to January 1, 2021, to read as follows:

"(c) Each county that has not established a surcharge on state tax prior to July 1, 2015, may establish the surcharge at the rates enumerated in sections 237-8.6 and 238-2.6. A county electing to establish this surcharge shall do so by ordinance; provided that:

- (1) No ordinance shall be adopted until the county has conducted a public hearing on the proposed ordinance;
- (2) The ordinance shall be adopted prior to ~~March~~ December 31, 2019; and
- (3) No county surcharge on state tax that may be authorized under this subsection shall be levied prior to January 1, 2019, or after December 31, 2030.

A county electing to exercise the authority granted under this subsection shall notify the director of taxation within ten days after the county has adopted a surcharge on state tax ordinance. Beginning on January 1, 2019, ~~or~~ January 1, 2020, or January 1, 2021, as applicable pursuant to sections 237-8.6 and 238-2.6, the director of taxation shall levy, assess, collect, and otherwise administer the county surcharge on state tax."

SECTION 2. Senate Bill No. 1433, section 2, is amended by amending section 237-8.6, Hawaii Revised Statutes, the general excise tax law, to specify that no surcharge on state tax may be levied prior to January 1, 2021, rather than January 1, 2022, if the surcharge was established on or after March 31, 2019, but prior to December 31, 2019, to read as follows:

"(b) Each county surcharge on state tax that may be adopted or extended pursuant to section 46-16.8 shall be levied beginning in a taxable year after the adoption of the relevant county ordinance; provided that no surcharge on state tax may be levied:

- (1) Prior to:



