
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 243-3.5, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) In addition to any other taxes provided by law,
4 subject to the exemptions set forth in section 243-7, there is
5 hereby imposed a state environmental response, energy, and food
6 security tax on each barrel or fractional part of a barrel of
7 petroleum product sold by a distributor to any retail dealer or
8 end user of petroleum product, other than a refiner. The tax
9 shall be [~~\$1.05~~] \$0.45 on each barrel or fractional part of a
10 barrel of petroleum product that is not aviation fuel; provided
11 that of the tax collected pursuant to this subsection:

12 (1) 5 cents of the tax on each barrel shall be deposited
13 into the environmental response revolving fund
14 established under section 128D-2;

15 (2) [~~5~~] 15 cents of the tax on each barrel shall be
16 deposited into the energy security special fund
17 established under section 201-12.8;



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1 (3) 10 cents of the tax on each barrel shall be deposited
 2 into the energy systems development special fund
 3 established under section 304A-2169.1; and

4 (4) 15 cents of the tax on each barrel shall be deposited
 5 into the agricultural development and food security
 6 special fund established under section 141-10.

7 The tax imposed by this subsection shall be paid by the
 8 distributor of the petroleum product."

9 SECTION 2. Statutory material to be repealed is bracketed
 10 and stricken. New statutory material is underscored.

11 SECTION 3. This Act shall take effect on July 1, 2020.

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INTRODUCED BY:

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Report Title:

Environmental Response, Energy, and Food Security Tax

Description:

Amends the rate of the environmental response, energy, and food security tax imposed on petroleum products. Amends the portion of environmental response, energy, and food security tax revenues deposited into the energy security special fund.

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