
A BILL FOR AN ACT

RELATING TO DEPARTMENT OF TAXATION FEES.

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

1 SECTION 1. Section 243-3, Hawaii Revised Statutes, is
2 amended by amending subsection (d) to read as follows:

3 "(d) Permits to retail dealers shall be issued on an
4 annual basis and shall expire at the end of each calendar year.
5 ~~[A fee of \$5 shall be charged]~~ The department shall adopt, by
6 rule pursuant to chapter 91, a reasonable fee to be charged for
7 each permit or renewal thereof. Permits shall be numbered and
8 each certificate made by a retail dealer holding a permit shall
9 bear the same identifying number as the permit which the retail
10 dealer holds."

11 SECTION 2. Section 244D-2, Hawaii Revised Statutes, is
12 amended by amending subsections (b) and (c) to read as follows:

13 "(b) The liquor commission shall certify to the department
14 of taxation ~~[from time to time and]~~ within forty-eight hours
15 after ~~[such]~~ a license is issued the name of every dealer,
16 together with the dealer's place of business and the period
17 covered by the dealer's license. The department thereupon shall



1 issue its permit to [~~such~~] a person for the period covered by
2 the person's license [~~upon the payment of a permit fee of~~
3 ~~\$2.50.~~] and shall adopt, by rule pursuant to chapter 91, a
4 reasonable permit fee. The permit shall be issued by the
5 department as of the date when the liquor commission issued the
6 license.

7 (c) Any permit issued under this chapter shall not be
8 assignable; it shall be conspicuously displayed on the licensed
9 premises of the permittee; it shall expire on June 30 next
10 succeeding the date upon which it is issued, unless sooner
11 suspended, surrendered, or revoked for cause by the department;
12 and it shall be renewed annually before July 1, upon fulfillment
13 of all requirements as in the case of an original permit and the
14 payment of [~~a renewal fee of \$2.50.~~] a reasonable renewal fee
15 that shall be adopted by the department by rule pursuant to
16 chapter 91. Whenever a permit is defaced, destroyed, or lost,
17 or the licensed premises are relocated, the department may issue
18 a duplicate permit to the permittee [~~upon the payment of a fee~~
19 ~~of 50 cents.~~], but shall adopt, by rule pursuant to chapter 91,
20 a reasonable fee to be charged for the duplicate; provided that



1 the fee for the duplicate permit shall not exceed the fee
2 required under subsection (b)."

3 SECTION 3. Section 245-2, Hawaii Revised Statutes, is
4 amended by amending subsection (b) to read as follows:

5 "(b) The license shall be issued by the department upon
6 application therefor, in [~~such~~] a form and manner as shall be
7 required by rule of the department, [~~and the payment of a fee of~~
8 ~~\$2.50,~~] and shall be renewable annually on July 1 for
9 the twelve months ending the succeeding June 30. The department
10 shall adopt, by rule pursuant to chapter 91, a reasonable fee to
11 be charged for the license."

12 SECTION 4. Section 245-2.5, Hawaii Revised Statutes, is
13 amended by amending subsection (c) to read as follows:

14 "(c) The retail tobacco permit shall be issued by the
15 department upon application by the retailer in the form and
16 manner prescribed by the department, and the [~~payment of a fee~~
17 ~~of \$20.~~] department shall adopt, by rule pursuant to chapter 91,
18 a reasonable fee to be charged for the permit. Permits shall be
19 valid for one year, from December 1 to November 30, and
20 renewable annually. Whenever a retail tobacco permit is
21 defaced, destroyed, or lost, or the permittee relocates the



1 permittee's business, the department may issue a duplicate
2 retail tobacco permit to the permittee [~~for a fee of \$5 per~~
3 ~~copy-~~], but shall adopt, by rule pursuant to chapter 91, a
4 reasonable fee to be charged for the duplicate; provided that
5 the fee for the duplicate shall not exceed the fee required for
6 the initial permit."

7 SECTION 5. Statutory material to be repealed is bracketed
8 and stricken. New statutory material is underscored.

9 SECTION 6. This Act shall take effect on July 1, 2050.



S.B. NO. 1274
S.D. 1

Report Title:

DOTAX; Fuel Tax Fees; Liquor Tax Fees; Cigarette Tax and Tobacco Tax Fees

Description:

Changes the fees for certain permits and licenses issued pursuant to chapters 243, 244D and 245, Hawaii Revised Statutes, from specified amounts to reasonable fees to be established by Department of Taxation rule. Effective 7/1/2050. (SD1)

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

