

JAN 18 2019

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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 46-16.8, Hawaii Revised Statutes, is  
2 amended by amending subsection (c) to read as follows:

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

8 (1) No ordinance shall be adopted until the county has  
9 conducted a public hearing on the proposed ordinance;

10 (2) The ordinance shall be adopted prior to March 31,  
11 [~~2019,~~] 2020; and

12 (3) No county surcharge on state tax that may be  
13 authorized under this subsection shall be levied prior  
14 to January 1, 2019, or after December 31, 2030.

15 A county electing to exercise the authority granted under  
16 this subsection shall notify the director of taxation within ten  
17 days after the county has adopted a surcharge on state tax



1 ordinance. Beginning on January 1, 2019, [~~or~~] January 1, 2020,  
2 or January 1, 2021, as applicable pursuant to sections 237-8.6  
3 and 238-2.6, the director of taxation shall levy, assess,  
4 collect, and otherwise administer the county surcharge on state  
5 tax."

6 SECTION 2. Section 237-8.6, Hawaii Revised Statutes, is  
7 amended by amending subsection (b) to read as follows:

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

13 (1) Prior to:

14 (A) January 1, 2007, if the county surcharge on state  
15 tax was established by an ordinance adopted prior  
16 to December 31, 2005;

17 (B) January 1, 2019, if the county surcharge on state  
18 tax was established by the adoption of an  
19 ordinance after June 30, 2015, but prior to June  
20 30, 2018; [~~or~~]



1 (C) January 1, 2020, if the county surcharge on state  
 2 tax was established by the adoption of an  
 3 ordinance on or after June 30, 2018, but prior to  
 4 March 31, 2019; [~~and~~] or

5 (D) January 1, 2021, if the county surcharge on state  
 6 tax was established by the adoption of an  
 7 ordinance on or after June 30, 2019, but prior to  
 8 March 31, 2020; and

9 (2) After December 31, 2030."

10 SECTION 3. Section 238-2.6, Hawaii Revised Statutes, is  
 11 amended by amending subsection (b) to read as follows:

12 "(b) Each county surcharge on state tax that may be  
 13 adopted or extended shall be levied beginning in a taxable year  
 14 after the adoption of the relevant county ordinance; provided  
 15 that no surcharge on state tax may be levied:

16 (1) Prior to:

17 (A) January 1, 2007, if the county surcharge on state  
 18 tax was established by an ordinance adopted prior  
 19 to December 31, 2005;

20 (B) January 1, 2019, if the county surcharge on state  
 21 tax was established by the adoption of an



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1 ordinance after June 30, 2015, but prior to June  
2 30, 2018; [~~or~~]

3 (C) January 1, 2020, if the county surcharge on state  
4 tax was established by the adoption of an  
5 ordinance on or after June 30, 2018, but prior to  
6 March 31, 2019; [~~and~~] or

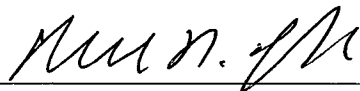
7 (D) January 1, 2021, if the county surcharge on state  
8 tax was established by the adoption of an  
9 ordinance on or after June 30, 2019, but prior to  
10 March 31, 2020; and

11 (2) After December 31, 2030."

12 SECTION 4. Statutory material to be repealed is bracketed  
13 and stricken. New statutory material is underscored.

14 SECTION 5. This Act shall take effect upon its approval.

15

INTRODUCED BY:   
By Request



# S.B. NO. 403

**Report Title:**

Mauı County Mayor's Package; General Excise Tax; County Surcharge on State Tax; Extension

**Description:**

Extends the deadline by which a county may adopt a surcharge on state tax, under certain conditions, from 3/31/2019 to 3/31/2020.

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

