

JAN 18 2019

A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. The purpose of this Act is to allow for
2 additional uses of the general excise tax for counties with a
3 population equal to or less than five hundred thousand.

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

6 "(f) Each county with a population equal to or less than
7 five hundred thousand that adopts a county surcharge on state
8 tax ordinance pursuant to this section shall use no less than
9 fifty per cent of the surcharges received from the State for:

10 (1) Operating or capital costs of public transportation
11 within each county for public transportation systems,
12 including public roadways or highways, public buses,
13 trains, ferries, pedestrian paths or sidewalks, or
14 bicycle paths; and

15 (2) Expenses in complying with the Americans with
16 Disabilities Act of 1990 with respect to paragraph

17 (1)."



S.B. NO. 473

1 SECTION 3. New statutory material is underscored.

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

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INTRODUCED BY:

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S.B. NO. 473

Report Title:

General Excise Tax; County Surcharge on State Tax

Description:

Specifies how certain percentages of the county surcharge on state general excise tax may be used by a county with a population equal to or less than 500,000.

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