

GOV MSG. NO. 1115

EXECUTIVE CHAMBERS HONOLULU

DAVID Y. IGE GOVERNOR

APR 27 2022

The Honorable Ronald D. Kouchi, President and Members of the Senate Thirty-First State Legislature State Capitol, Room 409 Honolulu, Hawai'i 96813 The Honorable Scott K. Saiki, Speaker and Members of the House of Representatives Thirty-First State Legislature State Capitol, Room 431 Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on APR 27 2022

, the following bill was signed into law:

SB2376 SD1

RELATING TO TOBACCO TAXES. ACT 015

Sincerely,

And

DAVID Y. IGE Governor, State of Hawai'i

Approved by the Governor

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THE SENATE THIRTY-FIRST LEGISLATURE, 2022 STATE OF HAWAII

ACT 0 1 5

S.B. NO. ²³⁷⁶ S.D. 1

A BILL FOR AN ACT

RELATING TO TOBACCO TAXES.

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

1	SECTION 1. Section 245-26, Hawaii Revised Statutes, is			
2	amended as follows:			
3	1. By amending its title to read:			
4	"§245-26 Price; payment[; deferred payment purchases]."			
5	2. By amending subsection (b) to read:			
6	"(b) Payment for stamps shall be made at the time of			
7	purchase[; provided that a licensee may defer payments pursuant			
8	to section 245-27.] in cash, by certified check, or by bank			
9	transfer."			
10	SECTION 2. Section 245-27, Hawaii Revised Statutes, is			
11	repealed.			
12	[" [§245-27] Maximum amount of deferred-payment purchases;			
13	bond. (a) A licensee may apply to the department to set the			
14	maximum amount of deferred payment purchases of stamps that may			
15	remain unpaid by the licensee during the time specified under			
16	scetion 245-28. Upon receipt of the application and any bond			

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1	required pursuant to subsection (b), the department shall set			
2	the-amount-for-deferred-payment-purchases.			
3	(b) The department may require that a licensee who submits			
4	an application for deferred-payment purchases of stamps post a			
5	bond in an amount of up to one hundred per cent of the maximum			
6	amount-of-allowed-deferred-payment-purchases-as-a-condition-of			
7	department approval of the application."]			
8	SECTION 3. Section 245-28, Hawaii Revised Statutes, is			
9	repealed.			
10	[" \$245-28 Time for payment of deferred-payment purchases;			
11	manner of payment. Amounts owing for stamps purchased on the			
	manner of payment. Amounts owing for stamps purchased on the deferred payment basis in any calendar month shall be due and			
12	deferred-payment basis in any calendar month shall be due and			
12 13	deferred-payment-basis in any calendar month shall be due and payable on or before the twentieth day of the following calendar			
14	deferred-payment-basis in any calendar-month-shall be due and payable on or before the twentieth day of the following calendar month. Payment shall be made by a remittance payable to the			
12 13 14 15	<pre>deferred-payment-basis in any calendar month shall be due and payable on or before the twentieth day of the following calendar month. Payment shall be made by a remittance payable to the department."]</pre>			
12 13 14 15 16	<pre>deferred-payment-basis in any calendar month shall be due and payable on or before the twentieth day of the following calendar month. Payment shall be made by a remittance payable to the department."] SECTION 4. Section 245-29, Hawaii Revised Statutes, is</pre>			
12 13 14 15 16 17	<pre>deferred-payment-basis in any calendar month shall be due and payable on or before the twentieth day of the following calendar month. Payment shall be made by a remittance payable to the department."] SECTION 4. Section 245-29, Hawaii Revised Statutes, is repealed.</pre>			

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1	deferred-payment basis or may reduce the amount of deferred-		
2	payment p	urchases allowed the licensee if:	
3	(1)	The licensee fails to promptly pay for stamps when	
4		payment is due;	
5	(2)	The bond or bonds required of the licensee are	
6		canceled or become void, impaired, or unenforceable	
7		for any reason; or	
8	(3)	In the opinion of the department, collection of any	
9		amounts unpaid or due from the licensee under this	
10		chapter is jeopardized."]	
11	SECT	ION 5. Section 245-30, Hawaii Revised Statutes, is	
12	repealed.		
13	[" -[\$	245-30] Penalty for failure to make timely payment. A	
14	licensee-	who fails to pay any amount owing for the purchase of	
15	stamps wi	thin the time required shall pay a penalty of:	
16	(1)	Ten per cent of the amount due in addition to the	
17		amount due; and	
18	(2)	Interest-at-the-rate specified in section-231-39 from	
19		the date on which the amount became due and payable	
20		until the date of payment."]	

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SECTION 6. Statutory material to be repealed is bracketed
and stricken. New statutory material is underscored.

3 SECTION 7. This Act shall take effect on January 1, 2023.

APPROVED this 27 day of April , 2022

Aarrid Y by

GOVERNOR OF THE STATE OF HAWAII

S.B. No. 2376, S.D. 1

THE SENATE OF THE STATE OF HAWAI'I

Date: March 3, 2022 Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the Senate

of the Thirty-First Legislature of the State of Hawai'i, Regular Session of 2022.

President of the Senate

Church of

Clerk of the Senate

THE HOUSE OF REPRESENTATIVES **OF THE STATE OF HAWAI'I**

APR 0 8 2022 Date: Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the House

of Representatives of the Thirty-First Legislature of the State of Hawai'i, Regular Session of

2022.

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Speaker, House of Representatives

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Clerk, House of Representatives