

JAN 20 2023

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# A BILL FOR AN ACT

RELATING TO THE COUNTIES.

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

1           SECTION 1. The purpose of this Act is to allow certain  
2 counties to utilize tax revenues collected by the counties for  
3 the repair and maintenance of private roads that are open to and  
4 used by the public.

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

7           "(f) Each county with a population equal to or less than  
8 five hundred thousand that adopts a county surcharge on state  
9 tax ordinance pursuant to this section shall use the surcharges  
10 received from the State for:

11           (1) Operating or capital costs of public transportation  
12           within each county for public transportation systems,  
13           including public roadways or highways, private  
14           roadways that are open to and used by the public,  
15           public buses, trains, ferries, pedestrian paths or  
16           sidewalks, or bicycle paths; and



1 (2) Expenses in complying with the Americans with  
2 Disabilities Act of 1990 with respect to paragraph  
3 (1)."

4 SECTION 3. Section 243-6, Hawaii Revised Statutes, is  
5 amended to read as follows:

6 "~~§243-6 Fuel taxes, dispositions.~~ (a) The [~~"city and~~  
7 ~~county of Honolulu fuel tax"~~] city and county of Honolulu fuel  
8 tax shall be paid by the department of taxation into the state  
9 treasury, and shall, by the state director of finance, be paid  
10 over to the director of finance of the city and county of  
11 Honolulu for deposit into the [~~fund known as the "highway fund"~~]  
12 highway fund created by section 249-18.

13 (b) The [~~"county of Kauai fuel tax"~~] county of Kauai fuel  
14 tax shall be paid by the department into the state treasury, and  
15 shall, by the state director of finance, be paid over to the  
16 director of finance of the county of Kauai for deposit into the  
17 [~~fund known as the "highway fund"~~] highway fund created by  
18 section 249-18.

19 (c) The [~~"county of Hawaii fuel tax"~~] county of Hawaii  
20 fuel tax shall be paid by the department into the state  
21 treasury, and shall, by the state director of finance, be paid



1 over to the director of finance of the county of Hawaii for  
2 deposit into the [~~fund known as the "highway fund"~~] highway fund  
3 created by section 249-18.

4 (d) The [~~"county of Maui fuel tax"~~] county of Maui fuel  
5 tax collected on account of liquid fuel sold or used on the  
6 island of Lanai or sold elsewhere for ultimate use on the island  
7 of Lanai, shall be paid by the department into the state  
8 treasury, and shall, by the state director of finance, be paid  
9 over to the director of finance of the county of Maui for  
10 deposit into the [~~fund known as the "highway fund"~~] highway fund  
11 created by section 249-18, for expenditure on the island of  
12 Lanai. The [~~"county of Maui fuel tax"~~] county of Maui fuel tax  
13 collected on account of liquid fuel sold or used on the island  
14 of Molokai or sold elsewhere for ultimate use on the island of  
15 Molokai, shall be paid by the department into the state  
16 treasury, and shall, by the state director of finance, be paid  
17 over to the director of finance of the county of Maui for  
18 deposit into the [~~fund known as the "highway fund"~~] highway fund  
19 created by section 249-18, for expenditure on the island of  
20 Molokai. The remainder of the [~~"county of Maui fuel tax"~~]  
21 county of Maui fuel tax shall be paid by the department into the



1 state treasury, and shall, by the state director of finance, be  
2 paid over to the director of finance of the county of Maui for  
3 deposit into the [~~fund known as the "highway fund"~~] highway fund  
4 created by section 249-18.

5 (e) Each of the [~~foregoing~~] taxes under subsections (a)  
6 through (d) shall be expended for the following purposes, for  
7 the island for which the tax revenue is specially indicated, or,  
8 if none, for the county for which the tax revenue is indicated:

9 (1) For payment of interest on and redemption of any bonds  
10 duly issued or sold on or after July 1, 1951, under  
11 chapter 47 for the financing or aiding in financing  
12 the construction of county highway tunnels, approach  
13 roads thereto, and highways. [~~Such payments~~] Payments  
14 of interest and principal on the bonds when due, shall  
15 be first charges on such moneys so deposited in the  
16 fund[-];

17 (2) For acquisition, designing, construction,  
18 reconstruction, improvement, repair, and maintenance  
19 of county main and general thoroughfares, highways,  
20 and other streets, including private roadways that are  
21 open to and used by the public, street lights, storm



1 drains, and bridges, including costs of new land  
2 therefor, when expenditures for [~~the foregoing~~] these  
3 purposes cannot be financed under state-federal aid  
4 projects[~~+~~];

5 (3) In the case of the city and county of Honolulu, for  
6 payment of the city and county's share in an  
7 improvement district initiated by the city and county  
8 for an improvement listed in [~~+~~]paragraph[~~+~~] (2)  
9 [~~above which~~] that is permitted to be constructed in  
10 the city and county[~~+~~];

11 (4) For the construction of county highway tunnels,  
12 overpasses, underpasses, and bridges, where such  
13 improvement cannot be made under state-federal aid  
14 projects[~~+~~];

15 (5) For purposes and functions connected with county  
16 traffic control and preservation of safety upon the  
17 public highways and streets[~~+~~], including public  
18 roadways that are open to and used by the public;

19 (6) For purposes and functions in connection with mass  
20 transit[~~+~~]; and



1           (7) For acquisition, design, construction, improvement,  
2           repair, and maintenance of bikeways.

3           ~~(g)~~ (f) No expenditure under subsection (e) shall be  
4           made~~(7)~~ out of the revenues paid into any such fund~~(7-which)~~  
5           that will jeopardize federal aid for highway construction."

6           SECTION 4. Statutory material to be repealed is bracketed  
7           and stricken. New statutory material is underscored.

8           SECTION 5. This Act shall take effect on July 1, 2023.

9

INTRODUCED BY: 



# S.B. NO. 1091

**Report Title:**

County Surcharge on GET; Fuel Tax; Counties; Repair and Maintenance; Private Roadways

**Description:**

Authorizes certain counties to use county surcharge on GET revenues and fuel tax revenues for the repair and maintenance of private roadways that are open to and used by the public.

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

