
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 subsections (g) and (h) to read as follows:

3 "(g) Each county having a population equal to or less than
4 five hundred thousand that adopts a county surcharge on state
5 tax ordinance pursuant to this section shall use the surcharges
6 received from the State for:

7 (1) Operating or capital costs of public transportation
8 within each county for public transportation systems,
9 including:

- 10 (A) Public roadways or highways;
- 11 (B) Public buses;
- 12 (C) Trains;
- 13 (D) Ferries;
- 14 (E) Pedestrian paths or sidewalks; or
- 15 (F) Bicycle paths;



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

4 (3) Housing infrastructure[+] costs; provided that a
5 county that uses surcharge revenues for housing
6 infrastructure shall not pass on those housing
7 infrastructure costs to the developer of a housing
8 project; provided further that this paragraph shall
9 apply only if a county amended its surcharge ordinance
10 pursuant to subsection (d) or adopts a county
11 surcharge on state tax ordinance after December 31,
12 2022;

13 provided that each county having a population equal to or less
14 than five hundred thousand that adopts a county surcharge on
15 state tax ordinance pursuant to this section after December 31,
16 2022, shall use the surcharge revenues received from the State
17 only for the purposes described in paragraph (3).

18 (h) As used in this section:

19 "Capital costs" means nonrecurring costs required to
20 construct a transit facility or system, including debt service,
21 costs of land acquisition and development, acquiring of rights-



1 of-way, planning, design, and construction, and including
2 equipping and furnishing the facility or system. For a county
3 with a population greater than five hundred thousand, capital
4 costs also include non-recurring personal services and other
5 overhead costs that are not intended to continue after
6 completion of construction of the minimum operable segment of
7 the locally preferred alternative for a mass transit project.

8 "Housing infrastructure["] costs" includes pedestrian paths
9 or sidewalks on a county road near or around a public school,
10 and water, drainage, sewer, water reuse, waste disposal, and
11 waste treatment systems that connect to the infrastructure of
12 the county[-] and shall include financing costs, including any
13 related debt service and financing agreement costs."

14 SECTION 2. Statutory material to be repealed is bracketed
15 and stricken. New statutory material is underscored.

16 SECTION 3. This Act shall take effect on July 1, 3000.



S.B. NO. 1099
S.D. 1
H.D. 1

Report Title:

Surcharge on State Tax; Housing Infrastructure Costs

Description:

Clarifies the authority of the counties to use county surcharge on state tax revenues for housing infrastructure costs.

Effective 7/1/3000. (HD1)

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