

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



GOV. MSG. NO. 1190

EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

May 27, 2025

The Honorable Ronald D. Kouchi
President of the Senate,
and Members of the Senate
Thirty-Third State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Nadine Nakamura
Speaker, and Members of the
House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Aloha President Kouchi, Speaker Nakamura, and Members of the Legislature:

This is to inform you that on May 27, 2025, the following bill was signed into law:

H.B. NO. 1370, H.D. 1,
S.D. 1, C.D. 1

RELATING TO TAXATION.
ACT 090

Mahalo,

A handwritten signature in black ink that reads "Josh Green M.D.".

Josh Green, M.D.
Governor, State of Hawai'i

on MAY 27 2025

HOUSE OF REPRESENTATIVES
THIRTY-THIRD LEGISLATURE, 2025
STATE OF HAWAII

ACT 090
H.B. NO. 1370
H.D. 1
S.D. 1
C.D. 1

A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. The legislature finds that the existing
2 taxation scheme on beer is confusing, burdensome, and unfairly
3 discriminatory. A lower tax rate is imposed on draft beer,
4 which is statutorily defined as beer in an individual container
5 of seven gallons or more. However, the container size
6 requirement does not align with industry practices, and no other
7 alcohol is taxed based on the size of the container from which
8 it is dispensed. Most retailers, restaurants, and bars, as well
9 as many local small brewers, dispense what is commonly referred
10 to as draft beer from kegs smaller than seven gallons. This is
11 due to the restricted space available to restaurants in the
12 State and limited production of small brewers. The purpose of
13 this Act is to amend the definition of "draft beer" to address
14 this discrepancy.

15 SECTION 2. Section 244D-1, Hawaii Revised Statutes, is
16 amended by amending the definition of "draft beer" to read as
17 follows:



1 ""Draft beer" means beer in an individual container of
2 [~~seven~~] five gallons or more."

3 SECTION 3. Statutory material to be repealed is bracketed
4 and stricken. New statutory material is underscored.

5 SECTION 4. This Act shall take effect on January 1, 2026.



H.B. NO. 1370
H.D. 1
S.D. 1
C.D. 1

APPROVED this 27th day of May, 2025

A handwritten signature in black ink, appearing to read "Josh Green". The signature is fluid and cursive, with a large initial "J" and a stylized "G".

GOVERNOR OF THE STATE OF HAWAII

HB No. 1370, HD 1, SD 1, CD 1

THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: April 30, 2025
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Thirty-Third Legislature of the State of Hawaii, Regular Session of 2025.



Nadine K. Nakamura
Speaker
House of Representatives

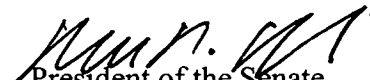



Brian L. Takeshita
Chief Clerk
House of Representatives

THE SENATE OF THE STATE OF HAWAI'I

Date: April 30, 2025
Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate
of the Thirty-Third Legislature of the State of Hawai'i, Regular Session of 2025.


President of the Senate


Clerk of the Senate