
A BILL FOR AN ACT

RELATING TO ALCOHOL.

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

1 SECTION 1. Section 244D-1, Hawaii Revised Statutes, is
2 amended by adding a new definition to be appropriately inserted
3 and to read as follows:

4 "Low alcohol by volume spirits beverage" means any
5 alcoholic beverage containing no more than five per cent alcohol
6 by volume. "Low alcohol by volume spirits beverage" includes
7 distilled spirits mixed with other ingredients, including both
8 nonalcohol and alcohol components."

9 SECTION 2. Section 244D-4, Hawaii Revised Statutes, is
10 amended by amending subsection (a) to read as follows:

11 "(a) Every person who sells or uses any liquor in the
12 State not taxable under this chapter, in respect of the
13 transaction by which the person or the person's vendor acquired
14 the liquor, shall pay a gallonage tax that is hereby imposed at
15 the following rates for the various liquor categories defined in
16 section 244D-1:



1 On [~~July 1, 1998,~~] July 1, 2025, and thereafter, the tax
2 rate shall be:

3 (1) \$5.98 per wine gallon on distilled spirits;

4 (2) \$2.12 per wine gallon on sparkling wine;

5 (3) \$1.38 per wine gallon on still wine;

6 (4) \$0.85 per wine gallon on cooler beverages;

7 (5) \$0.93 per wine gallon on beer other than draft beer;

8 [and]

9 (6) \$0.54 per wine gallon on draft beer; and

10 (7) \$0.85 per wine gallon on low alcohol by volume spirits
11 beverages;

12 and at a proportionate rate for any other quantity so sold or
13 used."

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 Statutory material to be repealed is bracketed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

16 SECTION 4. This Act shall take effect on July 1, 2025.

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INTRODUCED BY:



JAN 21 2025



H.B. NO. 939

Report Title:

Alcohol; Low Alcohol by Volume Spirits Beverage; Liquor Tax;
Liquor Law; Definition

Description:

Defines "low alcohol by volume spirits beverage". Establishes a tax on low alcohol by volume spirits beverages at a rate of \$0.85 per wine gallon.

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