STAND. COM. REP. NO. 931

Honolulu, Hawaii

FEB 2.8 , 2025

RE: H.B. No. 939 H.D. 1

Honorable Nadine K. Nakamura Speaker, House of Representatives Thirty-Third State Legislature Regular Session of 2025 State of Hawaii

Madame:

Your Committee on Finance, to which was referred H.B. No. 939, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO ALCOHOL,"

begs leave to report as follows:

The purpose of this measure is to establish a liquor tax rate for low alcohol by volume spirits beverages.

Your Committee received testimony in support of this measure from the Kauai Beer Company; Johnson Brothers of Hawaii, Inc.; and Kōloa Rum Co. Your Committee received testimony in opposition to this measure from the Beer Institute and Wine Institute. Your Committee received comments on this measure from the Department of Taxation; Maui Brewing Co.; Big Island Brewhaus; and Tax Foundation of Hawaii.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 939, H.D. 1, and recommends that it pass Third Reading.

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Respectfully submitted on behalf of the members of the Committee on Finance,

AP. De

KYLE T. YAMASHITA, Chair

State of Hawaii House of Representatives The Thirty-third Legislature

HSCR 93/

Record of Votes of the Committee on Finance

Bill/Resolution No.: Committee HB 939, HD CPC	e Referral:	Date	ate: 2/21/25	
The committee is reconsidering its previous decision on the measure.				
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit)				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. YAMASHITA, Kyle T. (C)				
2. TAKENOUCHI, Jenna (VC)				
3. GRANDINETTI, Tina Nakada				
4. HOLT, Daniel		S.V. M. Committee and M. W. Committee and M. Committee an	appinite market server	88 200 E CHAPTH AND SEC. 250 C
5. HUSSEY, Ikaika			A THE STATE OF THE	
6. KEOHOKAPU-LEE LOY, Sue L.				
7. KITAGAWA, Lisa 8. KUSCH, Matthias	A STORMAN			
9. LAMOSAO, Rachele F.				
10. LEE, Mike				
11. MIYAKE, Tyson K.				
12. MORIKAWA, Dee			es il 200 di manusare	
13. TEMPLO, Shirley Ann				
14. ALCOS III, David		1	300000000000000000000000000000000000000	
15. REYES ODA, Julie				
16. WARD, Gene				
TOTAL (16)	13	0	0	3
The recommendation is: Adopted				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				