

STAND. COM. REP. NO.

931

Honolulu, Hawaii

**FEB 28**, 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.





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

A handwritten signature in black ink, appearing to read 'K. T. Yamashita', written in a cursive style.

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KYLE T. YAMASHITA, Chair





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[illegible]