

ACT 163

H.B. NO. 2151-84

A Bill for an Act Relating to the State Highway Fund.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 237-31, Hawaii Revised Statutes, is amended to read as follows:

**“§237-31 Remittances.** All remittances of taxes imposed by this chapter shall be made by money, bank draft, check, cashier’s check, money order, or certificate of deposit to the office of the department of taxation to which the return was transmitted. The department shall issue its receipts therefor to the

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taxpayer and shall pay the moneys into the state treasury as a state realization, to be kept and accounted for as provided by law; provided that from July 1, 1981 to June 30, [1984] 1987 all taxes derived from the sale of liquid fuel under section 237-16, sold or used for operating motor vehicles upon the public highways of the State, shall be deposited into the state treasury to the credit of the state highway fund.

The director of taxation with the approval of the governor shall establish by July 1 of [1981, 1982, and 1983] 1984, 1985, and 1986 a formula that will equitably establish the amount of taxes collected under section 237-16 in each fiscal year that are derived from the sale of liquid fuel sold or used for operating motor vehicles upon the public highways of the State which are to be deposited into the state treasury to the credit of the state highway fund.”

SECTION 2. Statutory material to be repealed is bracketed. New material is underscored.

SECTION 3. For fiscal year 1984-85, all taxes deposited in the state treasury to the credit of the state highway fund pursuant to Section 1 of this Act shall be exempt from the provisions of section 36-28, Hawaii Revised Statutes.

SECTION 4. If any provisions of this Act, or the application thereof to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the Act which can be given effect without the invalid provision or application, and to this end the provisions of this Act are severable.

SECTION 5. This Act shall take effect on July 1, 1984.

(Approved May 25, 1984.)