

ACT 89

S.B. NO. 2653

A Bill for an Act Relating to Liquor Tax Law.

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

SECTION 1. Section 244D-4, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

“(a) Every person who sells or uses any liquor not taxable under this chapter, in respect of the transaction by which [such] the person or the person’s vendor acquired [such] the liquor, shall pay a gallonage tax which is hereby imposed at the following rates for the various liquor categories defined in section 244D-1:

- (1) \$5.20 per wine gallon on distilled spirits;
- (2) \$2.00 per wine gallon on sparkling wine;
- (3) \$1.30 per wine gallon on still wine;
- (4) \$.81 per wine gallon on cooler beverages;
- (5) \$.81 per wine gallon on beer other than draft beer;
- (6) \$.50 per wine gallon on draft beer;

For the period July 1, 1995, to June 30, 1996, the tax rate shall be:

- (1) \$5.81 per wine gallon on distilled spirits;
- (2) \$2.03 per wine gallon on sparkling wine;
- (3) \$1.32 per wine gallon on still wine;
- (4) \$0.82 per wine gallon on cooler beverages;
- (5) \$0.90 per wine gallon on beer other than draft beer;
- (6) \$0.51 per wine gallon on draft beer;

For the period July 1, 1996, to June 30, 1997, the tax rate shall be:

- (1) \$5.87 per wine gallon on distilled spirits;
- (2) \$2.06 per wine gallon on sparkling wine;
- (3) \$1.34 per wine gallon on still wine;
- (4) \$0.83 per wine gallon on cooler beverages;
- (5) \$0.91 per wine gallon on beer other than draft beer;
- (6) \$0.52 per wine gallon on draft beer;

For the period July 1, 1997, to June 30, 1998, the tax rate shall be:

- (1) \$5.92 per wine gallon on distilled spirits;
- (2) \$2.09 per wine gallon on sparkling wine;
- (3) \$1.36 per wine gallon on still wine;
- (4) \$0.84 per wine gallon on cooler beverages;
- (5) \$0.92 per wine gallon on beer other than draft beer;
- (6) \$0.53 per wine gallon on draft beer;

On July 1, 1998, and thereafter, the tax rate shall be:

- (1) \$5.98 per wine gallon on distilled spirits;
- (2) \$2.12 per wine gallon on sparkling wine;

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- (3) \$1.38 per wine gallon on still wine;
- (4) \$0.85 per wine gallon on cooler beverages;
- (5) \$0.93 per wine gallon on beer other than draft beer;
- (6) \$0.54 per wine gallon on draft beer;

and at a proportionate rate for any other quantity so sold or used.”

SECTION 2. Section 244D-4.5, Hawaii Revised Statutes, is repealed.

SECTION 3. Statutory material to be repealed is bracketed.¹ New statutory material is underscored.

SECTION 4. This Act shall take effect on July 1, 1994.

(Approved June 7, 1994.)

Note

1. Edited pursuant to HRS §23G-16.5.