
A BILL FOR AN ACT

RELATING TO COUNTY SURCHARGE TAX.

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

1 SECTION 1. Section 248-2.6, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) If adopted by county ordinance, all county surcharges
4 on state tax collected by the director of taxation shall be paid
5 into the state treasury quarterly, within ten working days after
6 collection, and shall be placed by the director of finance in
7 special accounts. Out of the revenues generated by county
8 surcharges on state tax paid into each respective state treasury
9 special account, the director of finance shall deduct [~~ten per~~
10 ~~cent of the gross proceeds of a respective county's surcharge on~~
11 ~~state tax to reimburse the State for~~] the costs of assessment,
12 collection, and disposition of the county surcharge on state tax
13 incurred by the State. Amounts retained shall be general fund
14 realizations of the State."

15 SECTION 2. Statutory material to be repealed is bracketed.

16 SECTION 3. This Act shall take effect upon its approval.



Report Title:

State Tax on County Surcharge; Administrative Cost; Ten Per cent

Description:

Repeals the ten per cent deduction on county surcharge on state excise taxes. (SD1)

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