

JAN 25 2017

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# A BILL FOR AN ACT

RELATING TO THE FUEL TAX.

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

1           SECTION 1. Chapter 243, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§243-     Posting of tax rate decal on fuel pumps. (a)

5 Every retail dealer shall conspicuously post a tax rate decal on  
6 each pump owned or leased by the retail dealer. The tax rate  
7 decal shall display the current federal fuel tax, state fuel  
8 tax, fuel tax for each county, and state license tax assessed on  
9 a gallon of gasoline and other liquid fuel sold at the pump.

10 The tax rate decal shall be readable from the driver's side of  
11 the vehicle while it is situated at the pump.

12           (b) The department of taxation shall print and furnish a  
13 current tax rate decal for each pump owned or leased by each  
14 retailer. A retail dealer shall request and pick up decals from  
15 the department of taxation.



1        (c) The department of agriculture shall enforce this  
2 section to ensure that a current tax rate decal is displayed on  
3 every pump.

4        (d) Violation of this section by a retail dealer shall be  
5 punishable by a fine of \$                    per day for each location  
6 where a violation occurred. Fines shall be deposited into the  
7 tax rate decal special fund established under section 486- ."

8        SECTION 2. Chapter 486, Hawaii Revised Statutes, is  
9 amended by adding a new section to be appropriately designated  
10 and to read as follows:

11        "§486-        Tax rate decal special fund. (a) There is  
12 established the tax rate decal special fund which shall be  
13 administered by the department, and into which shall be  
14 deposited fines collected for violations of section 243- .

15        (b) Moneys in the tax rate decal special fund shall be  
16 expended by the department for inspection of fuel pumps owned or  
17 leased by each retail dealer to ensure that a current tax rate  
18 decal is displayed on every pump as required pursuant to section  
19 243- ."

20        SECTION 3. There is appropriated out of the general  
21 revenues of the State of Hawaii the sum of \$                    or so



# S.B. NO. 1083

1 much thereof as may be necessary for fiscal year 2017-2018 and  
 2 the same sum or so much thereof as may be necessary for fiscal  
 3 year 2018-2019 for the costs associated with the printing and  
 4 furnishing of tax rate decals pursuant to section 1 of this Act.

5 The sums appropriated shall be expended by the department  
 6 of taxation for the purposes of this Act.

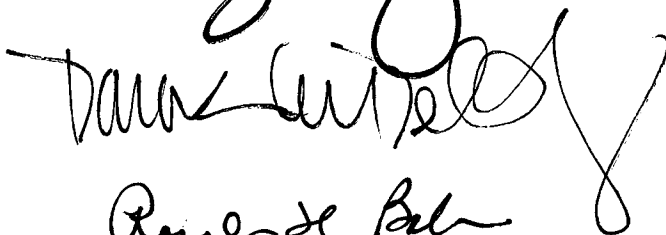
7 SECTION 4. New statutory material is underscored.

8 SECTION 5. This Act shall take effect on January 1, 2018.

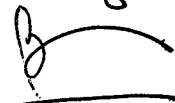
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INTRODUCED BY:

  
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# S.B. NO. 1083

**Report Title:**

Fuel Taxes; Tax Rate Decals; DOTAX; DOA; Appropriation

**Description:**

Requires every retail dealer to conspicuously post a tax rate decal on each pump owned or leased by the retail dealer that displays the current federal fuel tax, state fuel tax, each county's fuel tax, and state license tax assessed on a gallon of gasoline and other liquid fuel sold at the pump. Establishes the tax rate decal special fund to be administered by the department of agriculture. Provides a penalty. Makes appropriation. Takes effect on January 1, 2018.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

