

CHAPTER 244 LIQUOR TAX LAW

REPEALED. L Sp 1984 1st, c 1, §5.

Cross References

For present provisions, see chapter 244D.

CHAPTER 244D LIQUOR TAX LAW

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Cross Reference

[Tax Information Release No. 97-4, "Application of the Business Entity Classification Rules Under the 'Check-the-box' Regulations to the Hawaii Income Tax and Other Taxes"](#)

18-244D-1 §244D-1 Definitions. Wherever used in this chapter, unless the context otherwise requires:

“Alcohol” means ethyl alcohol, hydrated oxide of ethyl, or spirits of wine, from whatever source or by whatever process produced.

“Beer” means any alcoholic beverage obtained by the fermentation or any infusion or decoction of barley, malt, hops, or any other similar product, or any combination thereof in water, and includes ale, porter, brown, stout, lager beer, small beer, and strong beer but does not include sake, known as Japanese rice wine, or cooler beverage.

“Cooler beverage” means either (1) a wine cooler containing wine and more than fifteen per cent added natural or artificial blending material, such as fruit juices, flavors, flavorings, or adjuncts, water (plain, carbonated, or sparkling), colorings, or preservatives, and which contains less than seven per cent of alcohol by volume; or (2) a malt beverage cooler containing beer and added natural or artificial blending material such as fruit juices, flavors, flavorings, colorings, or preservatives, and which contains less than seven per cent of alcohol by volume.

“Dealer” means the holder of a manufacturer’s license, a wholesaler’s license, or a brewpub’s license under the liquor law.

“Distilled spirits” means an alcoholic beverage obtained by the distillation of fermented agricultural products, and includes alcohol for beverage use, spirits of wine, whiskey, rum, brandy, and gin, including all dilutions and mixtures thereof, but does not include beer, draft beer, cooler beverage, or wine.

“Draft beer” means beer in an individual container of seven gallons or more.

“Gallon” or “wine gallon” means that liquid measure containing one hundred twenty-eight fluid ounces (3.7854 liters).

“Licensed premises” shall have the same meaning as the term is used in chapter 281.

“Liquor” has the same meaning as set forth in section 281-1 and includes alcohol, and the liquor categories: beer, draft beer, cooler beverage, distilled spirits, and wine.

“Liquor commission” or “commission” means the liquor commission of each county.

“Liquor law” means chapter 281.

“Permittee” means the holder of a permit provided for in section 244D-2.

“Person” means an individual, partnership, society, unincorporated association, joint adventure, group, hui, joint stock company, corporation, trustee, or other fiduciary, or other entity.

“Sale” means any transfer of title or possession, or both, exchange or barter, in any manner or by any means whatsoever, for a consideration.

“Sparkling wine” means champagne and any other effervescent wine charged with more than 0.392 grams of carbon dioxide per 100 milliliters of wine, whether artificially or as a result of secondary fermentation of wine within the container.

“Still wine” means any nonsparkling wine and shall include those wines containing not more than 0.392 grams of carbon dioxide per 100 milliliters of wine.

“Unit price” for a liquor category taxed under this chapter shall be equal to the total dollar volume of taxable sales, exclusive of all federal and state excise taxes, reported for such liquor category, divided by the total gallons of taxable sales reported for such liquor category over the same period.

“Use” means any use, whether such use is of such nature as to cause the property to be appreciably consumed or not, or the keeping of such property for such use or for sale, and shall include the exercise of any right or power over tangible personal property incident to the ownership of that property.

“Wine” means the product obtained from normal alcoholic fermentation of the juice of sound ripe grapes or other agricultural products containing natural or added sugar or any such alcoholic beverage to which is added grape brandy, fruit brandy, or spirits of wine, which is distilled from the particular agricultural product or products of which the wine is made and other rectified wine products and by whatever name and which contains not more than twenty-four per cent of alcohol by volume, and includes vermouth and sake, known as Japanese rice wine, but does not include cooler beverage. [L Sp 1984 1st, c 1, pt of §2; am L 1986, c 344, §2; am L 1989, c 149, §1; am L 1994, c 174, §1]

[§244D-2] Permit. (a) It shall be unlawful for any dealer to sell liquor unless a permit has been issued to the dealer as hereinafter prescribed, and such permit is in full force and effect.

(b) The liquor commission shall certify to the department of taxation from time to time and within forty-eight hours after such license is issued the name of every dealer, together with the dealer’s place of business and the period covered by the dealer’s license. The department thereupon shall issue its permit to such person for the period covered by the person’s license upon the payment of a permit fee of \$2.50. The permit shall be issued by the department as of the date when the liquor commission issued the license.

(c) Any permit issued under this chapter shall not be assignable; it shall be conspicuously displayed on the licensed premises of the permittee; it shall expire on June 30 next succeeding the date upon which it is issued, unless sooner suspended, surrendered, or revoked for cause by the department; and it shall be renewed annually before July 1, upon fulfillment of all requirements as in the case of an original permit and the payment of a renewal fee of \$2.50. Whenever a permit is defaced, destroyed, or lost, or the licensed premises are relocated, the department may issue a duplicate permit to the permittee upon the payment of a fee of 50 cents.

(d) The department may suspend, or, after hearing, revoke, any permit issued under this chapter whenever it finds that the permittee has failed to comply with this chapter, or any rule or regulation of the department prescribed, adopted, and promulgated under this chapter. Upon suspending or revoking any permit the department shall request the permittee to surrender to it immediately the permit, or any duplicate thereof issued to the permittee, and the permittee shall surrender the same promptly to the department as requested. Whenever the department suspends a permit, it shall notify the permittee immediately and afford the permittee a hearing, if desired, and if a hearing has not already been afforded. After the hearing the department shall either rescind its order of suspension, or good cause appearing therefor, shall continue the suspension or revoke the permit. [L Sp 1984 1st, c 1, pt of §2; gen ch 1985]

§244D-3 Cooperation between department and liquor commission. The department of taxation and the liquor commission, if the commission exercises its authority under this chapter, shall cooperate in the enforcement of this chapter.

