

## 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**REPEALED.** L Sp 1984 1st, c 1, §5.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

Section	
244D-1	Definitions
244D-2	Permit
244D-3	Cooperation between department and liquor commission
244D-4	Tax; limitations
244D-4.3	Exemption for sales of liquor shipped out of the State
244D-4.5	Repealed
244D-5	Repealed
244D-6	Return, form, contents
244D-7	Payment of tax; penalties
244D-8	Determination of tax, additional assessments, credit, and refunds
244D-9	Records to be kept
244D-10	Inspection
244D-11	Tax in addition to other taxes
244D-12	Appeals
244D-13	Other provisions applicable
244D-14	Investigations; contempts; fees
244D-15	Administration by director; rules and regulations
244D-16	Penalties
244D-17	Disposition of revenues

### 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.