

**CHAPTER 240**  
**PUBLIC UTILITIES; FRANCHISE TAX**

Section	
240-1	Electric light and power companies, tax on
240-1.5	Surcharge amounts exempt
240-1.6	Repealed
240-2	Books, papers, etc.

This is an unofficial compilation of the Hawaii Revised Statutes.

**§240-1 Electric light and power companies, tax on.** Every person operating in the State an electric light or power business as a public utility, whose franchise does not provide for the payment to the county in which the public utility operates of a tax, or a tax of less than two and one-half per cent, based upon the gross receipts of such person from all electric light or power furnished to consumers during each calendar year, shall file with the director of finance of the county in which the public utility operates, within one month after the expiration of each calendar year, a detailed statement showing all gross receipts from all electric light or power furnished to consumers during the preceding calendar year. Such person shall, at the same time pay to the director of finance, for and on behalf of such county, in addition to any and all other payments required to be made by law, two and one-half per cent of the gross receipts; or, if such person's franchise provides for a tax of less than two and one-half per cent of the gross proceeds, the difference between the tax required under such franchise and two and one-half per cent of the gross receipts, of such person from all electric light or power furnished to consumers during the preceding calendar year. [L 1937, c 105, pt of §1; RL 1945, pt of §5681; RL 1955, §131-1; HRS 240-1; am L 1982, c 167, §1]

**[§240-1.5] Surcharge amounts exempt.** Amounts received in the form of a monthly surcharge by a utility acting on behalf of an affected utility under section 269-16.3 shall not be gross receipts for the acting utility for purposes of this chapter. Any amounts retained by the acting utility for collection or other costs shall not be included in this exemption. [L 1993, c 337, §3]

**§240-1.6 REPEALED.** L 2017, c 205, §7.

**§240-2 Books, papers, etc.** All books, papers, records, and accounts of such person shall at all reasonable times be open to inspection by the director of finance of such county, or the director's agents appointed for such purpose. [L 1937, c 105, pt of §1; RL 1945, pt of §5681; RL 1955, §131-2; HRS §240-2; am imp L 1984, c 90, §1; general ch 1985]

**Revision Note**

Reference to director of finance substituted for treasurer to conform to county charters.

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