

ORDINANCE NO. \_\_\_\_\_

BILL NO. 38 (2025)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.100,  
MAUI COUNTY CODE, RELATING TO GENERAL EXCISE  
AND USE TAX SURCHARGE

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. Section 3.100.020, Maui County Code, is amended to read  
as follows:

**“3.100.020 General excise tax fund.** There is established and created a fund to be known as the “general excise tax fund[” to serve as the exclusive depository of eighty percent of all funds that derive from the imposition of the surcharge under this chapter].” Eighty percent of all funds that derive from the imposition of the surcharge under this chapter must be deposited into the fund. All money from this fund must be designated and used as described in section 3.100.040.”

SECTION 2. Chapter 3.100.021, Maui County Code, is amended to read  
as follows:

**“3.100.021 General excise tax fund-department of Hawaiian home lands.** There is established and created a fund to be known as the “general excise tax fund – [Department] department of Hawaiian home lands” to serve as the exclusive depository of twenty percent of all funds that derive from the imposition of the surcharge under this chapter].” Twenty percent of all funds that derive from the imposition of the surcharge under this chapter must be deposited into the fund. All money from this fund must be designated and used as described in section 3.100.040 for projects that directly support the department of Hawaiian home lands homestead development.”

SECTION 3. Section 3.100.040, Maui County Code, is amended to add a new subsection D, to read as follows:

**“3.100.040 Use of funds.** A. The council, in adopting each fiscal year’s budget and capital program, must appropriate any surcharge revenue received from the State in accordance with section 46-16.8, Hawai‘i Revised Statutes. Allowable uses of the fund include housing infrastructure; provided that housing infrastructure costs must not be passed on to the developer of a housing project. Before any onsite infrastructure expenditure from the fund is made that benefits a non-State- or non-County-owned housing project by reducing infrastructure costs, the developer must agree in writing to allow the County council, subject to chapter 92F, Hawai‘i Revised Statutes, or other applicable law, full access to records, reports, files, and other documents related to the housing project so that the management and fiscal practices of the developer may be monitored and evaluated to ensure the proper and effective expenditure of public funds as necessary.

B. For the purpose of this chapter, “housing infrastructure” includes pedestrian paths or sidewalks on a County road near or around a public school, water, drainage, sewer, water reuse, waste disposal, and waste treatment systems that connect to the infrastructure of the County.

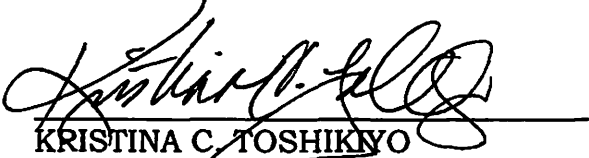
C. Any balance remaining in the general excise tax fund and the general excise tax fund – [Department] department of Hawaiian home lands at the end of each fiscal year will not lapse but must remain in the funds, accumulating from year to year. The money in the funds must not be used for any purpose except those listed in this section.

D. Any funding appropriated for water-related projects from either fund will be transferred to the department of water supply for the duration of the project and will be tracked separately from other department funding sources. Any remaining funds will be re-deposited in the general excise tax fund or the general excise tax fund – department of Hawaiian home lands at the conclusion of the project.”

SECTION 4. Material to be repealed is bracketed. New material is underscored. In printing this bill, the County Clerk need not include the brackets, the bracketed material, or the underscoring.


SECTION 5. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:



KRISTINA C. TOSHIKYO  
Department of Corporation Counsel  
County of Maui  
LF 2025-0336

INTRODUCED BY:

  
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Upon the request of the Mayor.