

Honolulu Liquor Commission (HLC) **Filing your GLS Report – Frequently Asked Questions (FAQs)**

When is the Gross Liquor Sales (GLS) report due?

The deadline to file the GLS report is August 1, 2016.

GLS reports must be completed and filed with the HLC no sooner than July 1 or later than July 31 of each year, or at such other times as the Commission may direct. In cases of a transfer of a liquor license, GLS reports must be filed by the transferor before the actual transfer of the license. Licenses that have been revoked, cancelled, or expired by term shall file a final GLS report within thirty-one (31) days following such revocation, cancellation or expiration. (ref. §3-81-17.54(c))

All GLS reports must be filed on or before the required filing dates by hand delivering them to the office of the Liquor Commission or postmarked on or before the required filing dates. (ref. §3-81-17.54(c))

Does HLC accept a faxed or emailed GLS report?

No. Only GLS reports with original signature will be accepted and considered filed with HLC.

What payment options are available to pay for the additional license fee?

- Corporate Check, Cashier's Check, or Money Order, payable to "City & County of Honolulu"
- Cash (over-the counter only)
- Credit Card (over-the counter only)

Who can sign the GLS report?

Only an officer, member or authorized agent of record registered with the HLC may sign the GLS form. Letters of authorization are valid for one year from date received by the HLC or date of the letter. [A Notification of Authorized Agent Form \(online fillable form # LIQ-LIC-106\)](#), a signed original letter of authorization, or Power of Attorney (POA) must be filed. Please provide contact information for verification by the HLC.

What must be included in Gross Liquor Sales?

The Liquor Commission defines gross liquor sales, pursuant to HRS 281-1 Definitions for "gross sales", "The total receipts actually received from the sales of liquor for which the license has been issued without deduction on account of the cost of property sold or expenses of any kind."

Licensees who give complimentary drinks (including sampling used from the inventory) must report the full value of those drinks in their annual gross sales report. Licensees who assess the State General Exercise Tax and bottle fees to its customers are required to report as part of gross liquor sales. For the Restaurant, Hotel or Condominium Hotel, Gross sales from off-premises catering must be included in the gross sales report.

We have a different accounting period. Do we have to use the City & County of Honolulu's fiscal year (July 1, 2015 to June 30, 2016)?

If you use a different accounting period, please contact HLC auditors.

The license period was shorter than the normal reporting period of twelve (12) months. Can we still apply the full deductible to calculate the additional license fee?

No. If the operating period is shorter than twelve (12) months, any additional fee based on gross sales of liquor is determined by prorating the deductible for the reporting period. If you are filing the report manually, please contact HLC auditors for a prorated deductible amount. (ref. §3-81-17.55(b))

What if we find errors on the submitted report?

Please file an amended report with the additional fee payment if applicable. A fillable form is available on our website at <http://www.honolulu.gov/liq/gls.html>.