

A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Chapter 237, Hawaii Revised Statutes, is
2 amended by adding a new section to read as follows:

3 "§237- Women, Infants and Children Program food items;
4 general excise tax exemption. (a) Amounts received for the
5 purchase of any food as part of the federal Special Supplemental
6 Nutrition Program for Women, Infants and Children shall be
7 exempt from general excise tax pursuant to this chapter.

8 (b) The department shall create rules, including any forms
9 or procedures, pursuant to chapter 91 to effectuate this
10 section."

11 SECTION 2. New statutory material is underscored.

12 SECTION 3. This Act, upon its approval, shall apply to
13 gross receipts collected after December 31, 2007.

14 INTRODUCED BY:

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Nominations

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Report Title:

General Excise Tax; WIC Recommended Foods

Description:

Provides a general excise tax exemption for amounts received for the purchase of any food recommended by the Women, Infants and Children Food Program.

