

JAN 23 2009

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 be appropriately designated
3 and to read as follows:

4 "§237- Exemption for flight instruction. (a) There
5 shall be exempted from, and excluded from the measure of, the
6 taxes imposed by this chapter all of the gross proceeds or
7 income arising from the provision of flight instruction.

8 (b) For purposes of this section "flight instruction"
9 shall mean courses of instruction to operate an aircraft as
10 defined in section 237-24.9 provided to students seeking
11 private, commercial, instrument, or instructor's licenses."

12 SECTION 2. New statutory material is underscored.

13 SECTION 3. This Act shall take effect upon its approval
14 and shall apply to gross income or gross proceeds received after
15 the effective date of this Act.

16

INTRODUCED BY:

Norman S. S. S.



Report Title:

GET; Exemption; Flight Instruction

Description:

Establishes a general excise tax exemption for all of the proceeds arising from the provision of flight instruction.

