
A BILL FOR AN ACT

RELATING TO TAXATION.

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- Disaster preparedness; tax free week. (a) The
5 last week of May of each year shall be designated a general
6 excise tax free week. During that week, amounts received from
7 all purchases of the following disaster preparedness items shall
8 be exempt from the general excise tax:

- 9 (1) A whistle, not exceeding \$5;
10 (2) Breathing masks, certified as N95 by the National
11 Institute for Occupational Safety and Health, not
12 exceeding \$30;
13 (3) A non-combustible light source, not exceeding \$30;
14 (4) First aid kit, meeting or exceeding the minimum
15 standards set by the federal Occupational Safety and
16 Health Administration, not exceeding \$30;
17 (5) Pet carrier, not exceeding \$50;



- 1 (6) Waterproof bag or container for documents, not
- 2 exceeding \$10;
- 3 (7) Carbon monoxide detector, not exceeding \$70;
- 4 (8) Fire alarm, not exceeding \$20;
- 5 (9) Fire extinguisher designed to extinguish class A, B,
- 6 or C fires, not exceeding \$60;
- 7 (10) Five gallon fuel container, not exceeding \$20;
- 8 (11) Cell phone batteries, not exceeding \$60;
- 9 (12) Cell phone battery charger, not exceeding \$40;
- 10 (13) Non-electric can opener, not exceeding \$10;
- 11 (14) Non-electric food storage cooler or ice chest, not
- 12 exceeding \$30;
- 13 (15) Water purification kit, not exceeding \$20;
- 14 (16) Reusable ice, not exceeding \$10;
- 15 (17) Portable battery, solar, or hand cranked radio,
- 16 including a two-way or weather band radio, not
- 17 exceeding \$75;
- 18 (18) Portable generator, not exceeding \$1,000;
- 19 (19) Storm shutter devices, not exceeding \$200;
- 20 (20) Duct tape, not exceeding \$10; and
- 21 (21) AAA-cell, C-cell, D-cell, 6-volt, or 9-volt batteries,
- 22 not exceeding \$20;



1 provided that amounts received from the sale of prefabricated
 2 go-bags purchased at any entertainment location, including theme
 3 parks, toy stores, convention centers, sporting arenas,
 4 stadiums, or other tourist attractions are not exempt under this
 5 section.

6 (b) The department of taxation shall adopt rules pursuant
 7 to chapter 91 to administer this section, including reporting
 8 requirements for retailers."

9 SECTION 2. New statutory material is underscored.

10 SECTION 3. This Act shall take effect upon its approval
 11 and apply to taxable years beginning after December 31, 2008.

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 JAN 26 2009



Report Title:

General Excise Tax; Disaster Preparedness; Tax Free Week

Description:

Exempts the general excise tax on the purchase of certain disaster preparedness items sold during the last week of May.

