
A BILL FOR AN ACT

RELATING TO INTRA-COUNTY FERRY SERVICE.

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

1 SECTION 1. The purpose of this Act is to provide a general
2 excise tax exemption for the sale of liquid fuels for certain
3 intra-county ferry services.

4 SECTION 2. Chapter 237, Hawaii Revised Statutes, is
5 amended by adding a new section to be appropriately designated
6 and to read as follows:

7 "§237- Exemption for sale of liquid fuel for intra-
8 county ferries operations. (a) There is exempted from, and
9 excluded from the measure of, the taxes imposed by this chapter
10 all of the value or gross proceeds arising from the sale of
11 liquid fuel consumed in the operation of an intra-county ferry
12 service that serves a county with a population of less than
13 500,000 and that includes at least three islands inhabited by
14 permanent residents.

15 (b) For purposes of this section "liquid fuel" shall have
16 the same meaning as defined in section 243-1."

17 SECTION 3. New statutory material is underscored.

18 SECTION 4. This Act shall take effect on July 1, 2050.

Report Title:

Intra-County Ferry; General Excise Tax

Description:

Exempts the proceeds from the sale of liquid fuel to intra-county ferry operations from general excise tax. (SD2)