

JAN 21 2010

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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1           SECTION 1. Section 237-24.75, Hawaii Revised Statutes, is  
2 amended to read as follows:

3           "**§237-24.75 Additional exemptions.** In addition to the  
4 amounts exempt under section 237-24, this chapter shall not  
5 apply to:

6           (1) Amounts received as a beverage container deposit  
7 collected under chapter 342G, part VIII;

8           (2) Amounts received by the operator of the Hawaii  
9 convention center for reimbursement of costs or  
10 advances made pursuant to a contract with the Hawaii  
11 tourism authority under section 201B-7[+]; [~~and~~

12 +] (3) Amounts received[+] by a professional employment  
13 organization from a client company equal to amounts  
14 that are disbursed by the professional employment  
15 organization for employee wages, salaries, payroll  
16 taxes, insurance premiums, and benefits, including  
17 retirement, vacation, sick leave, health benefits, and



1 similar employment benefits with respect to assigned  
2 employees at a client company; provided that this  
3 exemption shall not apply to a professional employment  
4 organization upon failure of the professional  
5 employment organization to collect, account for, and  
6 pay over any income tax withholding for assigned  
7 employees or any federal or state taxes for which the  
8 professional employment organization is responsible.  
9 As used in this paragraph, "professional employment  
10 organization", "client company", and "assigned  
11 employee" shall have the meanings provided in section  
12 373K-1[-]; and

- 13 (4) Amounts received from contracts or cost-sharing  
14 arrangements for participation in a conservation  
15 program that is administered and managed by the  
16 Natural Resources Conservation Service."

17 SECTION 2. Statutory material to be repealed is bracketed  
18 and stricken. New statutory material is underscored.

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1 SECTION 3. This Act shall take effect upon its approval.

2 INTRODUCED BY: Barbara Kohl <sup>B/R</sup>

John M. 2



**Report Title:**

GET Exemption; Natural Resources Conservation Service

**Description:**

Authorizes a general excise tax exemption for amounts received from participation in a conservation program that is administered and managed by the national resources conservation service.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

