
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 an
2 exemption from the imposition of the general excise tax for the
3 value or proceeds from the sale of liquid fuels consumed in the
4 operation of certain intra-county ferry services.

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

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

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

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- 1 SECTION 3. New statutory material is underscored.
- 2 SECTION 4. This Act shall take effect on July 1, 2009.

Report Title:

Intra-County Ferry; General Excise Tax

Description:

Exempts proceeds from sale of liquid fuel to intra-county ferry operations from general excise tax. (SD1)