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# A BILL FOR AN ACT

RELATING TO CASH ECONOMY ENFORCEMENT.

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

1 SECTION 1. Section 231-96, Hawaii Revised Statutes, is  
2 amended by amending subsection (a) to read as follows:

3 "(a) It shall be unlawful [~~to conduct more than ten~~  
4 ~~taxable business transactions per day~~] for any person doing  
5 business under chapter 237, other than casual sales, to conduct  
6 any transaction in cash and fail to:

7 (1) Offer a receipt or other record of the transaction;  
8 and

9 (2) Maintain a contemporaneously generated record of all  
10 business transactions conducted each day,  
11 whether handwritten or generated by a manually operated or  
12 electronic cash register. Each day a person is in violation of  
13 this section shall be treated as a separate violation."

14 SECTION 2. Statutory material to be repealed is bracketed  
15 and stricken. New statutory material is underscored.

16 SECTION 3. This Act shall take effect on July 1, 2030.



**Report Title:**

Cash Economy Enforcement

**Description:**

Assists with enforcement of cash economy laws by the department of taxation. Effective July 1, 2030. (SB1196 HD1)

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

