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# A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX.

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

1           SECTION 1. Act 239, Session Laws of Hawaii 2007, as  
2 amended by Act 196, Session Laws of Hawaii 2009, as amended by  
3 Act 91, Session Laws of Hawaii 2010, is amended by amending  
4 section 4 to read as follows:

5           "SECTION 4. This Act shall take effect on January 1,  
6 2008 [~~provided that this Act shall be repealed on December 31,~~  
7 ~~2014, and section 237-24.3, Hawaii Revised Statutes, and section~~  
8 ~~237-24.7, Hawaii Revised Statutes, shall be reenacted in the~~  
9 ~~form in which they read on December 31, 2007]~~."

10           SECTION 2. Statutory material to be repealed is bracketed  
11 and stricken.

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



**Report Title:**

General Excise Tax; Exemption; Hotel Suboperator; Association  
Submanager

**Description:**

Removes sunset of GET exemption for: (1) amounts received by submanagers of homeowner and community associations for common expenses paid, and (2) amounts received by hotel operators and suboperators from their operator, owner, or timeshare association for employee costs. Effective July 1, 2030. (HD1)

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

