
A BILL FOR AN ACT

RELATING TO FARMERS MARKETS.

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

1 SECTION 1. Chapter 237, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§237- Exemption for produce sold at farmers' markets.

5 (a) There shall be exempted from, and excluded from the measure
6 of, the taxes imposed by this chapter all of the gross proceeds
7 or income arising from the sale of produce at a farmers' market
8 that is intended for human consumption within the State.

9 This exemption shall not apply to sales of produce intended
10 for human consumption outside of the State.

11 (b) For the purposes of this section:

12 "Farmers' market" means an outdoor market where independent
13 business operators sell agricultural products grown in Hawaii
14 and value-added products that were produced using agricultural
15 products grown in Hawaii.

16 "Produce" means any fresh fruit or vegetable grown in the
17 soil or hydroponically, regardless of whether organic, that is
18 sold in the same general condition as when it was harvested."



1 SECTION 2. New statutory material is underscored.

2 SECTION 3. This Act shall take effect upon its approval
3 and shall apply to gross income or gross proceeds received after
4 December 31, 2013.



Report Title:

Agriculture; Farmers' Markets; General Excise Tax; Exemption

Description:

Defines the term "farmers' market". Exempts produce that is sold at farmers' markets for human consumption within the State from the general excise tax. (HD1)

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