
A BILL FOR AN ACT

RELATING TO TAXATION.

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6 2008 [~~; provided that this Act shall be repealed on December 31,~~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 Statutory material to be repealed is bracketed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, 2013.

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INTRODUCED BY:

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JAN 18 2013



H.B. NO. 334

Report Title:

General Excise Tax; Tax Exemptions; Extension of Exemptions

Description:

Makes permanent the exemption from general excise taxes for amounts received by hotel operators and suboperators from hotel owners and timeshare associations, and in the case of suboperators, amounts received from operators, that were disbursed by the operator and suboperator for employee costs. Effective July 1, 2013.

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