
A BILL FOR AN ACT

RELATING TO TAXATION.

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 food. (a) There shall be exempted
5 from, and excluded from the measure of, the taxes imposed by
6 this chapter all of the gross proceeds arising from the sale of
7 food.

8 (b) As used in this section, "food" means:

9 (1) Any food or food product for home consumption
10 purchased at a grocery store, market, or open market,
11 except alcoholic beverages, tobacco, nonfood items
12 such as pet foods and household supplies, vitamins and
13 medicines, hot foods or hot food products ready for
14 immediate consumption other than those authorized by
15 this subsection;

16 (2) Seeds and plants for use in gardens to produce food
17 for the personal consumption of the eligible
18 household;



1 (3) In the case of those persons who are sixty years of
2 age or over, or who receive supplemental security
3 income benefits or disability or blindness payments
4 under title I, II, X, XIV, or XVI of the Social
5 Security Act (42 U.S.C. 301 et seq., 401 et seq., 1201
6 et seq., 1351 et seq., 1381 et seq.) and their
7 spouses, meals prepared by and served in senior
8 citizens' centers, apartment buildings occupied
9 primarily by such persons, public or private nonprofit
10 establishments, eating or otherwise, that feed such
11 persons, private establishments that contract with the
12 appropriate agency of the State to offer meals for
13 such persons at concessional prices, and meals
14 prepared for and served to residents of federally
15 subsidized housing for the elderly;

16 (4) In the case of persons sixty years of age or over and
17 persons with physical or intellectual disabilities or
18 that are unable to adequately prepare all of their
19 meals, meals prepared for and delivered to them and
20 their spouses at their home by a public or private
21 nonprofit organization or by a private establishment



1 that contracts with the appropriate state agency to
2 perform such services at concessional prices;

3 (5) In the case of disabled or blind recipients of
4 benefits under title I, II, X, XIV, or XVI of the
5 Social Security Act (42 U.S.C. 301 et seq., 401 et
6 seq., 1201 et seq., 1351 et seq., 1381 et seq.), who
7 are residents in a public or private nonprofit group
8 living arrangement that serves no more than sixteen
9 residents and is certified by the appropriate state
10 agency or agencies, meals prepared and served under
11 such arrangement;

12 (6) In the case of women and children temporarily residing
13 in public or private nonprofit shelters for battered
14 women and children, meals prepared and served by such
15 shelters; and

16 (7) In the case of households that do not reside in
17 permanent dwellings and households that have no fixed
18 mailing addresses, meals prepared for and served by a
19 public or private nonprofit establishment approved by
20 an appropriate state or local agency that feeds such
21 individuals and by private establishments that



1 contract with the appropriate state agency to offer
2 meals for such individuals at concessional prices."

3 SECTION 2. This Act shall not apply to foods purchased in
4 restaurants or via restaurant delivery services other than those
5 services specified in section 1 of this Act.

6 SECTION 3. New statutory material is underscored.

7 SECTION 4. This Act shall take effect on July 1, 2050.



Report Title:

Taxation; General Excise Tax; Food

Description:

Provides an exemption for food from the general excise tax.
Effective 7/1/2050. (SD1)

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