

JAN 17 2014

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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. Section 237-25, Hawaii Revised Statutes, is  
2 amended by amending subsection (c) to read as follows:

3 "(c) Nothing in this section shall be deemed to exempt any  
4 person engaging or continuing in a service business or calling  
5 from any part of the tax imposed upon the person for such  
6 activity, and the person shall not be entitled to deduct any  
7 amount for tangible personal property furnished in conjunction  
8 therewith [~~even though~~] unless the person separately bills or  
9 otherwise shows the amount of the gross income of the business  
10 derived from the furnishing of the property."

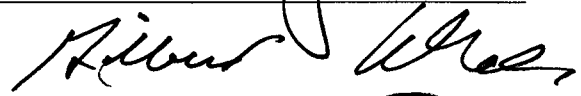
11 SECTION 2. Statutory material to be repealed is bracketed  
12 and stricken. New statutory material is underscored.


13 SECTION 3. This Act shall apply to gross income or gross  
14 proceeds received after December 31, 2014.

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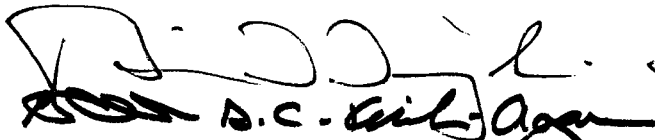
INTRODUCED BY:













Ronald H. Bab  
Clarence W. Michener



# S.B. NO. 2670

**Report Title:**

General Excise Tax; Exemptions

**Description:**

Prohibits a person from deducting any amount for tangible personal property furnished in conjunction with engaging or continuing in a service business or calling unless the person separately bills or otherwise shows the amount of the gross income of the business derived from the furnishing of the property.

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