

JAN 23 2014

A BILL FOR AN ACT

RELATING TO THE GENERAL EXCISE TAX.

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

1 SECTION 1. Section 237-5, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "**§237-5 "Producer" defined.** "Producer" means any person
4 engaged in the business of raising and producing agricultural
5 products in their natural state, or in producing natural
6 resource products, or engaged in the business of fishing or
7 aquaculture, for sale, or for shipment or transportation out of
8 the State, of the agricultural or aquaculture products in their
9 natural or processed state, or butchered and dressed, or the
10 natural resource products, or fish.

11 As used in this section "agricultural products" include
12 floricultural, horticultural, viticultural, forestry, nut,
13 coffee, dairy, livestock, poultry, bee, animal, and any other
14 farm, agronomic, or plantation products[-]; provided that the
15 term shall not include horticultural products that go through
16 another life cycle out of state before consumption."

17 SECTION 2. Statutory material to be repealed is bracketed
18 and stricken. New statutory material is underscored.



1 SECTION 3. This Act shall take effect on January 1, 2014.

2

INTRODUCED BY: *Russell Rude*



S.B. NO. 3069

Report Title:

Producer; Agricultural Products; Horticultural Products; General Excise Tax

Description:

Excludes horticultural products that go through another life cycle out of the state before consumption from being categorized as agricultural products produced by a producer for purposes of the general excise tax.

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