

JAN 18 2013

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# 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 237-16.8, Hawaii Revised Statutes, is  
2 amended to read as follows:

3           "~~+~~§237-16.8~~+~~   **Exemption of certain convention,**  
4 **conference, and trade show fees.**   In addition to any other  
5 applicable exemption provided under this chapter, there shall be  
6 exempted from the measure of taxes imposed by this chapter all  
7 of the value or gross income derived by a [~~fraternal benefit,~~  
8 ~~religious, charitable, scientific, educational, or other~~]  
9 nonprofit organization under section 501(c) of the Internal  
10 Revenue Code of 1986, as amended, from fees for convention,  
11 conference, or trade show exhibit or display spaces; provided  
12 that the gross proceeds of sales by a [~~vender~~] representative  
13 authorized or employed by an unlicensed seller through the use  
14 of exhibit or display space at a conference, convention, or  
15 trade show shall be subject to the imposition of the general  
16 excise tax under section 237-13."

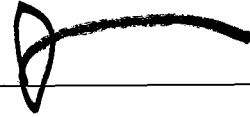
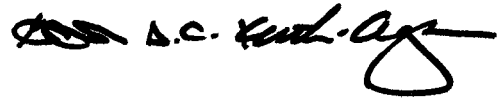
17           SECTION 2.   Statutory material to be repealed is bracketed  
18 and stricken.   New statutory material is underscored.



1 SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY:

A handwritten signature in black ink, consisting of a large loop followed by a horizontal stroke.A handwritten signature in black ink, followed by the printed name "D.C. Kent-Ag" in black ink.

**Report Title:**

General Excise Tax

**Description:**

Repeals the general excise tax exemption on income derived by fraternal benefit, religious, charitable, scientific, and educational nonprofit organizations from fees for convention, conference, or trade show exhibits or display spaces. Specifies that representatives authorized or employed by an unlicensed seller through the use of exhibit or display space at a conference, convention, or trade show is subject to the general excise tax.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

