

JAN 18 2013

A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX.

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 farmers of fresh farm produce. (a)

5 This chapter shall not apply to amounts received by a farmer for
6 the sale of fresh farm produce that is intended for human
7 consumption within the State; provided that farmers shall have
8 registered with the department of taxation by filling out a
9 written application for registration in such form as the
10 department of taxation shall prescribe, shall have paid a
11 registration fee of \$ and annually thereafter, and
12 shall have had the exemption approved by the department of
13 taxation.

14 This exemption shall not apply to sales of fresh farm
15 produce intended for human consumption abroad.

16 (b) For purposes of this section:



1 "Farmer" means a person or entity, of whatsoever size, who
2 cultivates the land in order to grow fresh farm produce for
3 human consumption.

4 "Fresh farm produce" means all fresh fruits and vegetables
5 grown in the soil or hydroponically, whether or not organic,
6 that are sold in the same condition generally as when they were
7 harvested."

8 SECTION 2. New statutory material is underscored.

9 SECTION 3. This Act, upon its approval, shall apply to
10 gross income or gross proceeds received after December 31, 2013.

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INTRODUCED BY: Therese Chun Oakland

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S.B. NO. 816

Report Title:

General Excise Tax; Farmer; Fresh Farm Produce

Description:

Provides a GET exemption on amounts received by farmers for the sale of fresh farm produce intended for consumption within the State.

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