

JAN 18 2013

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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. 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-    Additional amounts not taxable; agricultural  
5 crops. (a) This chapter shall not apply to amounts received by  
6 persons or entities from the sale of supplies or equipment to  
7 producers of agricultural crops; provided that those persons or  
8 entities shall have registered with the department of taxation  
9 by filling out a written application for registration in such  
10 form as the department of taxation shall prescribe, shall have  
11 paid a registration fee of \$                   and annually thereafter,  
12 and shall have had the exemption approved by the department of  
13 taxation.

14           (b) This chapter shall not apply to amounts received by  
15 producers of agricultural crops from the sale of those  
16 agricultural crops; provided that those producers of  
17 agricultural crops shall have registered with the department of  
18 taxation by filling out a written application for registration



1 in such form as the department of taxation shall prescribe,  
2 shall have paid a registration fee of \$ \_\_\_\_\_ and annually  
3 thereafter, and shall have had the exemption approved by the  
4 department of taxation.

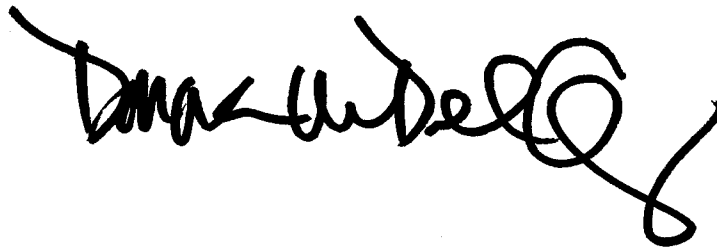
5 (c) For purposes of this section, a "producer of  
6 agricultural crops" means a farmer, of whatsoever size and  
7 whether or not a person or an entity."

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: Frzanne Chun Akmal



# S.B. NO. 817

**Report Title:**

General Excise Tax; Exemptions

**Description:**

Exempts amounts received from the sale of supplies or equipment to producers of agricultural crops and from the sale of agricultural crops from the GET.

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

