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# A BILL FOR AN ACT

RELATING TO TAXATION.

**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 medical services. (a) There  
5 shall be exempted from, and excluded from the measure of, the  
6 taxes imposed by this chapter all of the gross proceeds arising  
7 from the sale of medical services.


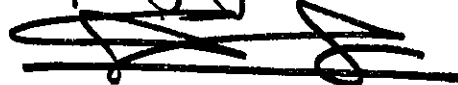

8           (b) As used in this section, "medical services" means  
9 professional services provided by hospitals and medical clinics  
10 and facilities that are licensed by the appropriate state  
11 agencies, and services rendered under chapters 436E, 442, 447,  
12 448, 448B, 451A, 451J, 452, 453, 455, 457, 457A, 457G, 458, 459,  
13 461, 461J, 463E, 465, 466J, 468E."

14           SECTION 2. New statutory material is underscored.

15           SECTION 3. This Act shall take effect on July 1, 2015.

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INTRODUCED BY:



# H.B. NO. 1062

**Report Title:**

General Excise Tax; Medical Services

**Description:**

Exempts medical services from 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.*

