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# A BILL FOR AN ACT

RELATING TO CHAPTER 245, HAWAII REVISED STATUTES.

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

1           SECTION 1. The legislature finds that tobacco use is the  
2 single most preventable cause of disease, disability, and death  
3 in the United States. Tobacco use continues to be a problem in  
4 Hawaii, causing approximately 1,400 deaths per year among  
5 adults. An estimated 21,000 children in Hawaii currently under  
6 the age of eighteen will ultimately die prematurely from  
7 smoking. Tobacco use poses a heavy burden on Hawaii's health  
8 care system and economy. Each year, smoking costs approximately  
9 \$526,000,000 in direct health care expenditures and \$387,300,000  
10 in lost productivity in the State.

11           The legislature further finds that tobacco products are  
12 addictive and inherently dangerous, causing many different types  
13 of cancer, heart disease, and other serious illnesses. Hawaii  
14 has a substantial interest in reducing the number of individuals  
15 of all ages who use tobacco products, and a particular interest  
16 in protecting adolescents from tobacco dependence and the  
17 illnesses and premature death associated with tobacco use.



1           The legislature additionally finds that electronic smoking  
2 devices, also known as e-cigarettes, are battery-operated  
3 products designed to deliver nicotine, flavor, and other  
4 chemicals to the user by turning chemicals including highly  
5 addictive nicotine into an aerosol that is inhaled by the user.  
6 Consumers may choose from varying strengths of e-liquid as well  
7 as liquids consisting of different flavors. The electronic  
8 smoking device industry, along with the production of e-liquid,  
9 are growing rapidly. According to the Centers for Disease  
10 Control and Prevention, more than 1,700,000 middle school and  
11 high school students tried electronic cigarettes in 2012.  
12 Toxicologists warn that e-liquids pose significant risks to  
13 public health, particularly to children. The rapid growth of  
14 the electronic smoking device industry, including retail  
15 businesses selling electronic smoking devices or e-liquid,  
16 necessitates further regulations to protect consumers, such as  
17 requiring retailers of electronic smoking devices or e-liquid to  
18 obtain a retail tobacco permit.

19           The legislature also finds that taxes on e-liquid should be  
20 similar to the tax rates already imposed on cigarettes.  
21 E-liquid and tobacco products other than cigarettes are



1 currently taxed at a lower rate than cigarettes, even though  
2 their use carries similar health risks. Research has shown that  
3 either a tax on cigarettes or cigarette price increases have the  
4 propensity to reduce the rate of smoking by adult and youth  
5 smokers. However, the legislature is concerned that as the  
6 price of cigarettes increases, smokers may be tempted to  
7 purchase less expensive products such as electronic smoking  
8 devices.

9 Finally, the legislature concludes that there should not be  
10 a lower-priced tobacco alternative to cigarettes in Hawaii;  
11 therefore, a similar tax rate for cigarettes and e-liquids that  
12 acts as a deterrent for all forms of tobacco and nicotine use is  
13 needed. Higher prices on e-liquids and electronic smoking  
14 devices will encourage users of electronic smoking devices to  
15 quit, sustain cessation, prevent youth initiation, and reduce  
16 consumption among those who continue to use.

17 The purpose of this Act is to:

- 18 (1) Impose an excise tax on disposable electronic smoking  
19 devices and e-liquid sold by a wholesaler or dealer on  
20 and after January 1, 2017, whether or not sold at



1 wholesale, or if not sold then at the same rate upon  
2 the use by the wholesaler or dealer;

3 (2) Require every retailer engaged in the retail sale of  
4 cigarettes, tobacco products, electronic smoking  
5 devices, or e-liquid to obtain a retail tobacco permit  
6 to sell, possess, keep, acquire, distribute, or  
7 transport cigarettes, tobacco products, electronic  
8 smoking devices, or e-liquid for retail sale;

9 (3) Increase the license fee for persons engaged as a  
10 wholesaler or dealer of cigarettes, tobacco products,  
11 electronic smoking devices, and e-liquid; and

12 (4) Increase the retail tobacco permit fee for retailers  
13 engaged in the retail sale of cigarettes, tobacco  
14 products, electronic smoking devices, and e-liquid.

15 SECTION 2. Section 245-1, Hawaii Revised Statutes, is  
16 amended as follows:

17 1. By adding four new definitions to be appropriately  
18 inserted and to read:

19 "Disposable electronic smoking device" means an electronic  
20 smoking device that is designed or intended not to be reused or  
21 refilled.



1       "Electronic smoking device" means any electronic product  
2 that can be used to aerosolize and deliver nicotine to the  
3 person inhaling from the device, including but not limited to an  
4 electronic cigarette, electronic cigar, electronic cigarillo,  
5 electronic pipe, hookah pipe, or hookah pen, and any component  
6 of the device or related product, whether or not sold  
7 separately, including but not limited to atomizers, coils, drip  
8 tips, and tanks.

9       "E-liquid" means any liquid containing nicotine that is  
10 designed or intended to be used in a reusable electronic smoking  
11 device, whether or not packaged in a cartridge or other  
12 container.

13       "Reusable electronic smoking device" means an electronic  
14 smoking device that is designed or intended to be reused or  
15 refilled."

16       2. By amending the definition of "dealer" to read:

17       "Dealer" means any person coming into the possession of  
18 cigarettes [œ], tobacco products, electronic smoking devices,  
19 or e-liquid, which have not been acquired from an authorized  
20 permit holder or licensee under this chapter, or any person  
21 rendering a distribution service who buys and maintains, at the



1 person's place of business, a stock of cigarettes [e], tobacco  
2 products, electronic smoking devices, or e-liquid that have not  
3 been acquired from a licensee and who distributes or uses such  
4 cigarettes [e], tobacco products[-], electronic smoking  
5 devices, or e-liquid."

6 3. By amending the definition of "retailer" to read:

7 "Retailer" means an entity that engages in the practice of  
8 selling cigarettes [e], tobacco products, electronic smoking  
9 devices, or e-liquid to consumers and includes the owner of a  
10 cigarette [e], tobacco product, electronic smoking device, or  
11 e-liquid vending machine."

12 4. By amending the definition of "sale" or "sold" to read:

13 "Sale" or "sold" includes any delivery of cigarettes [e],  
14 tobacco products, electronic smoking devices, or e-liquid,  
15 whether cash is actually paid therefor or not."

16 5. By amending the definition of "wholesale price" to  
17 read:

18 "Wholesale price", in addition to any other meaning of the  
19 term, means in the case of a tax upon the use of tobacco  
20 products, electronic smoking devices, or e-liquid, or upon a  
21 sale not made at wholesale:



1 (1) If made by a person who during the month preceding the  
2 accrual of the tax made substantial sales to retailers  
3 of like tobacco products, electronic smoking devices,  
4 or e-liquid, the average price of the sales[~~7~~]; and

5 (2) If made by any other person, the average price of  
6 sales to retailers of like tobacco products,  
7 electronic smoking devices, or e-liquid made by other  
8 taxpayers in the same county during the month  
9 preceding the accrual of the tax."

10 6. By amending the definition of "wholesaler" to read:

11 "Wholesaler" means a person rendering a distribution  
12 service who buys and maintains, at the person's place of  
13 business, a stock of cigarettes [~~e~~], tobacco products,  
14 electronic smoking devices, or e-liquid that the person uses,  
15 possesses, or distributes only to retailers, or other  
16 wholesalers, or both."

17 SECTION 3. Section 245-2, Hawaii Revised Statutes, is  
18 amended by amending subsection (b) to read as follows:

19 "(b) The license shall be issued by the department upon  
20 application therefor, in such form and manner as shall be  
21 required by rule of the department, and the payment of a fee of



1 [~~\$2-50,~~] \$250, and shall be renewable annually on July 1 for the  
2 twelve months ending the succeeding June 30."

3 SECTION 4. Section 245-2.5, Hawaii Revised Statutes, is  
4 amended as follows:

5 1. By amending subsections (a), (b), and (c) to read:

6 "(a) [~~Beginning December 1, 2006, every~~] Every retailer  
7 engaged in the retail sale of cigarettes [~~and other~~], tobacco  
8 products [~~upon which a tax is required to be paid under this~~  
9 ~~chapter~~], electronic smoking devices, or e-liquid shall obtain a  
10 retail tobacco permit.

11 (b) [~~Beginning March 1, 2007, it~~] It shall be unlawful for  
12 any retailer engaged in the retail sale of cigarettes [~~and~~  
13 ~~other~~], tobacco products [~~upon which a tax is required to be~~  
14 ~~paid under this chapter~~], electronic smoking devices, or  
15 e-liquid to sell, possess, keep, acquire, distribute, or  
16 transport cigarettes [~~or other~~], tobacco products, electronic  
17 smoking devices, or e-liquid for retail sale unless a retail  
18 tobacco permit has been issued to the retailer under this  
19 section and the retail tobacco permit is in full force and  
20 effect.





1 (c) The retail tobacco permit shall be issued by the  
2 department upon application by the retailer in the form and  
3 manner prescribed by the department, and the payment of a fee of  
4 [~~\$20-~~] \$50. Permits shall be valid for one year, from  
5 December 1 to November 30, and renewable annually. Whenever a  
6 retail tobacco permit is defaced, destroyed, or lost, or the  
7 permittee relocates the permittee's business, the department may  
8 issue a duplicate retail tobacco permit to the permittee for a  
9 fee of \$5 per copy."

10 2. By amending subsection (e) to read:

11 "(e) Any entity that operates as a dealer or wholesaler  
12 and also sells cigarettes [~~or other~~], tobacco products,  
13 electronic smoking devices, or e-liquid to consumers at retail  
14 shall acquire a separate retail tobacco permit."

15 3. By amending subsection (h) to read:

16 "(h) Any sales of cigarettes [~~or~~], tobacco products,  
17 electronic smoking devices, or e-liquid made through a  
18 [~~cigarette or tobacco product~~] vending machine are subject to  
19 the terms, conditions, and penalties of this chapter. A retail  
20 tobacco permit need not be displayed on [~~cigarette or tobacco~~  
21 ~~product~~] vending machines if the retail tobacco permit holder is



1 the owner of the [~~cigarette or tobacco product~~] vending machines  
2 and the [~~cigarette or tobacco product~~] vending machines are  
3 operated at the location described in the retail tobacco  
4 permit."

5 4. By amending subsection (j) to read:

6 "(j) A vehicle from which cigarettes [~~are~~], tobacco  
7 products [~~are~~], electronic smoking devices, or e-liquid is sold  
8 is considered a place of business and requires a retail tobacco  
9 permit. Retail tobacco permits for a vehicle shall be issued  
10 bearing a specific motor vehicle identification number and are  
11 valid only when physically carried in the vehicle having the  
12 corresponding motor vehicle identification number. Retail  
13 tobacco permits for vehicles shall not be moved from one vehicle  
14 to another."

15 5. By amending subsection (l) to read:

16 "(l) A permittee shall keep a complete and accurate record  
17 of the permittee's cigarette [~~are~~], tobacco product, electronic  
18 smoking device, and e-liquid inventory. The records shall:

19 (1) Include:

20 (A) A written statement containing the name and  
21 address of the permittee's source of its



- 1 cigarettes [~~and~~], tobacco products [~~+~~], electronic  
2 smoking devices, and e-liquid;
- 3 (B) The date of delivery, quantity, trade name or  
4 brand, and price of the cigarettes [~~and~~], tobacco  
5 products [~~+~~], electronic smoking devices, and  
6 e-liquid; and
- 7 (C) Documentation in the form of any purchase orders,  
8 invoices, bills of lading, other written  
9 statements, books, papers, or records in whatever  
10 format, including electronic format, which  
11 substantiate the purchase or acquisition of the  
12 cigarettes [~~and~~], tobacco products, electronic  
13 smoking devices, and e-liquid stored or offered  
14 for sale; and
- 15 (2) Be offered for inspection and examination within  
16 twenty-four hours of demand by the department or the  
17 attorney general, and shall be preserved for a period  
18 of three years; provided that:
- 19 (A) Specified records may be destroyed if the  
20 department and the attorney general both consent



1 to their destruction within the three-year  
2 period; and

3 (B) Either the department or the attorney general may  
4 adopt rules pursuant to chapter 91 that require  
5 specified records to be kept longer than a period  
6 of three years."

7 6. By amending subsection (o) to read:

8 "(o) Any cigarette, package of cigarettes, carton of  
9 cigarettes, container of cigarettes, tobacco product, package of  
10 tobacco products, [~~ex-any~~] container of tobacco products,  
11 electronic smoking device, package of electronic smoking  
12 devices, container of electronic smoking devices, e-liquid,  
13 package of e-liquid, or container of e-liquid unlawfully sold,  
14 possessed, kept, stored, acquired, distributed, or transported  
15 in violation of this section may be seized and ordered forfeited  
16 pursuant to chapter 712A."

17 SECTION 5. Section 245-3, Hawaii Revised Statutes, is  
18 amended by amending subsection (a) to read as follows:

19 "(a) Every wholesaler or dealer, in addition to any other  
20 taxes provided by law, shall pay for the privilege of conducting  
21 business and other activities in the State:



- 1           (1) An excise tax equal to 5.00 cents for each cigarette  
2                    sold, used, or possessed by a wholesaler or dealer  
3                    after June 30, 1998, whether or not sold at wholesale,  
4                    or if not sold then at the same rate upon the use by  
5                    the wholesaler or dealer;
- 6           (2) An excise tax equal to 6.00 cents for each cigarette  
7                    sold, used, or possessed by a wholesaler or dealer  
8                    after September 30, 2002, whether or not sold at  
9                    wholesale, or if not sold then at the same rate upon  
10                  the use by the wholesaler or dealer;
- 11          (3) An excise tax equal to 6.50 cents for each cigarette  
12                    sold, used, or possessed by a wholesaler or dealer  
13                    after June 30, 2003, whether or not sold at wholesale,  
14                    or if not sold then at the same rate upon the use by  
15                    the wholesaler or dealer;
- 16          (4) An excise tax equal to 7.00 cents for each cigarette  
17                    sold, used, or possessed by a wholesaler or dealer  
18                    after June 30, 2004, whether or not sold at wholesale,  
19                    or if not sold then at the same rate upon the use by  
20                    the wholesaler or dealer;



- 1           (5) An excise tax equal to 8.00 cents for each cigarette  
2                    sold, used, or possessed by a wholesaler or dealer on  
3                    and after September 30, 2006, whether or not sold at  
4                    wholesale, or if not sold then at the same rate upon  
5                    the use by the wholesaler or dealer;
- 6           (6) An excise tax equal to 9.00 cents for each cigarette  
7                    sold, used, or possessed by a wholesaler or dealer on  
8                    and after September 30, 2007, whether or not sold at  
9                    wholesale, or if not sold then at the same rate upon  
10                  the use by the wholesaler or dealer;
- 11          (7) An excise tax equal to 10.00 cents for each cigarette  
12                    sold, used, or possessed by a wholesaler or dealer on  
13                    and after September 30, 2008, whether or not sold at  
14                    wholesale, or if not sold then at the same rate upon  
15                    the use by the wholesaler or dealer;
- 16          (8) An excise tax equal to 13.00 cents for each cigarette  
17                    sold, used, or possessed by a wholesaler or dealer on  
18                    and after July 1, 2009, whether or not sold at  
19                    wholesale, or if not sold then at the same rate upon  
20                    the use by the wholesaler or dealer;



- 1           (9)    An excise tax equal to 11.00 cents for each little  
2                    cigar sold, used, or possessed by a wholesaler or  
3                    dealer on and after October 1, 2009, whether or not  
4                    sold at wholesale, or if not sold then at the same  
5                    rate upon the use by the wholesaler or dealer;
- 6           (10)   An excise tax equal to 15.00 cents for each cigarette  
7                    or little cigar sold, used, or possessed by a  
8                    wholesaler or dealer on and after July 1, 2010,  
9                    whether or not sold at wholesale, or if not sold then  
10                   at the same rate upon the use by the wholesaler or  
11                   dealer;
- 12          (11)   An excise tax equal to 16.00 cents for each cigarette  
13                    or little cigar sold, used, or possessed by a  
14                    wholesaler or dealer on and after July 1, 2011,  
15                    whether or not sold at wholesale, or if not sold then  
16                    at the same rate upon the use by the wholesaler or  
17                    dealer;
- 18          (12)   An excise tax equal to seventy per cent of the  
19                    wholesale price of each article or item of tobacco  
20                    products, other than large cigars, sold by the  
21                    wholesaler or dealer on and after September 30, 2009,



1           whether or not sold at wholesale, or if not sold then  
2           at the same rate upon the use by the wholesaler or  
3           dealer; [~~and~~]

4           (13) An excise tax equal to fifty per cent of the wholesale  
5           price of each large cigar of any length, sold, used,  
6           or possessed by a wholesaler or dealer on and after  
7           September 30, 2009, whether or not sold at wholesale,  
8           or if not sold then at the same rate upon the use by  
9           the wholesaler or dealer[-];

10          (14) An excise tax equal to           per cent of the wholesale  
11          price of each disposable electronic smoking device,  
12          sold, used, or possessed by a wholesaler or dealer on  
13          and after January 1, 2017, whether or not sold at  
14          wholesale, or if not sold then at the same rate upon  
15          the use by the wholesaler or dealer; and

16          (15) An excise tax equal to           cents per milliliter of e-  
17          liquid sold, used, or possessed by a wholesaler or  
18          dealer on and after January 1, 2017, whether or not  
19          sold at wholesale, or if not sold then at the same  
20          rate upon the use by the wholesaler or dealer;  
21          provided that liquids used with electronic smoking





1           devices that do not contain nicotine are exempt from  
2           the excise tax established pursuant to this paragraph.

3 Where the tax imposed has been paid on cigarettes, little  
4 cigars, [~~or~~] tobacco products, electronic smoking devices, or  
5 e-liquid that thereafter become the subject of a casualty loss  
6 deduction allowable under chapter 235, the tax paid shall be  
7 refunded or credited to the account of the wholesaler or dealer.  
8 The tax shall be applied to cigarettes through the use of  
9 stamps."

10           SECTION 6. Section 245-5, Hawaii Revised Statutes, is  
11 amended to read as follows:

12           "**§245-5 Returns.** Every wholesaler or dealer, on or before  
13 the twentieth day of each month, shall file with the department  
14 a return showing the cigarettes [~~and~~], tobacco products,  
15 electronic smoking devices, and e-liquid sold, possessed, or  
16 used by the wholesaler or dealer during the preceding calendar  
17 month and of the taxes chargeable against the taxpayer in  
18 accordance with this chapter. The form of the return shall be  
19 prescribed by the department and shall include:

20           (1) A separate statement of the number and wholesale price  
21           of cigarettes;



- 1 (2) The amount of stamps purchased and used;
- 2 (3) The wholesale price of tobacco products, sold,
- 3 possessed, or used; [~~and~~]
- 4 (4) The wholesale price of disposable electronic smoking
- 5 devices sold, possessed, or used;
- 6 (5) The milliliters of e-liquid sold, possessed, or used;
- 7 (6) The wholesale price of reusable electronic smoking
- 8 devices sold, possessed, or used; and
- 9 [~~(4)~~] (7) Any other information that the department may
- 10 deem necessary, for the proper administration of this
- 11 chapter."

12 SECTION 7. Section 245-8, Hawaii Revised Statutes, is  
 13 amended by amending subsection (a) to read as follows:

- 14 "(a) Each wholesaler or dealer shall keep a record of:
- 15 (1) Every sale or use of cigarettes [~~and~~], tobacco
- 16 products, electronic smoking devices, and e-liquid by
- 17 the wholesaler or dealer;
- 18 (2) The number and wholesale price of cigarettes;
- 19 (3) The wholesale price of tobacco products [~~7~~] and
- 20 electronic smoking devices sold, possessed, or used;
- 21 (4) The milliliters of e-liquid sold, possessed, or used;

1       ~~[(4)]~~ (5) The taxes payable on tobacco products, electronic  
2                   smoking products, and e-liquid sold, possessed, or  
3                   used, if any; and

4       ~~[(5)]~~ (6) The amounts of stamps purchased and used,  
5       in a form as the department may prescribe. The records shall be  
6       offered for inspection and examination at any time upon demand  
7       by the department or the attorney general, and shall be  
8       preserved for a period of five years, except that the department  
9       and the attorney general, in writing, shall both consent to  
10       their destruction within the five-year period or either the  
11       department or the attorney general may require that they be kept  
12       longer. The department, by rule, may require the wholesaler or  
13       dealer to keep other records as it may deem necessary for the  
14       proper enforcement of this chapter."

15       SECTION 8. Section 245-9, Hawaii Revised Statutes, is  
16       amended by amending subsections (a) and (b) to read as follows:

17       "(a) The department and the attorney general may examine  
18       all records, including tax returns and reports under section  
19       245-31, required to be kept or filed under this chapter, and  
20       books, papers, and records of any person engaged in the business  
21       of wholesaling or dealing cigarettes ~~[and]~~, tobacco products,



1 electronic smoking devices, and e-liquid, to verify the accuracy  
2 of the payment of the taxes imposed by this chapter. Every  
3 person in possession of any books, papers, and records, and the  
4 person's agents and employees, are directed and required to give  
5 the department and the attorney general the means, facilities,  
6 and opportunities for the examinations.

7 (b) The department and the attorney general may inspect  
8 the operations, premises, and storage areas of any entity  
9 engaged in the sale of cigarettes, or the contents of a specific  
10 vending machine, during regular business hours. This inspection  
11 shall include inspection of all statements, books, papers, and  
12 records in whatever format, including electronic format,  
13 pertaining to the acquisition, possession, transportation, sale,  
14 or use of packages of cigarettes [~~and~~], tobacco products other  
15 than cigarettes, electronic smoking devices, and e-liquid, to  
16 verify the accuracy of the payment of taxes imposed by this  
17 chapter, and of the contents of cartons and shipping or storage  
18 containers to ascertain that all individual packages of  
19 cigarettes have an affixed stamp of proper denomination as  
20 required by this chapter. This inspection may also verify that  
21 all stamps were produced under the authority of the department.



1 Every entity in possession of any books, papers, and records,  
2 and the entity's agents and employees, are directed and required  
3 to give the department and the attorney general the means,  
4 facilities, and opportunities for the examinations. For  
5 purposes of this chapter "entity" means one or more individuals,  
6 a company, corporation, a partnership, an association, or any  
7 other type of legal entity."

8 SECTION 9. Section 245-31, Hawaii Revised Statutes, is  
9 amended as follows:

10 1. By amending its title to read:

11 "§245-31 Monthly report on distributions of cigarettes  
12 [and], tobacco products, electronic smoking devices, e-liquid,  
13 and purchases of stamps."

14 2. By amending subsection (b) to read:

15 "(b) On or before the twentieth day of each month, every  
16 licensee shall file on forms prescribed by the department:

17 (1) A report of the licensee's distributions of tobacco  
18 products and the wholesale costs of tobacco products  
19 during the preceding month; [and]

20 (2) A report of the licensee's distributions of disposable  
21 electronic smoking devices and the wholesale costs of



1           the disposable electronic smoking devices during the  
2           preceding month;

3           (3) A report of the licensee's distributions of e-liquid  
4           and milliliters distributed during the preceding  
5           month;

6           (4) A report of the licensee's distributions of reusable  
7           electronic smoking devices and the wholesale costs of  
8           the reusable electronic smoking devices during the  
9           preceding month; and

10          [~~2~~] (5) Any other information that the department may  
11           require to carry out this part."

12          SECTION 10. Section 245-32, Hawaii Revised Statutes, is  
13          amended to read as follows:

14          "~~+~~§245-32~~+~~ Tax refund or credit for cigarettes ~~and~~,  
15          tobacco products, electronic smoking devices, and e-liquid  
16          shipped for sale or use outside the State. (a) The department  
17          shall adopt rules to provide a tobacco tax refund or credit to a  
18          licensee who has paid a tobacco tax on the distribution of  
19          cigarettes ~~or~~, tobacco products, electronic smoking devices,  
20          or e-liquid that are shipped to a point outside the State for  
21          subsequent sale or use outside the State.



1           (b) This part shall not apply to cigarettes [~~ex~~], tobacco  
2 products, electronic smoking devices, or e-liquid that are  
3 distributed in this State to consumers and that are subsequently  
4 taken outside the State."

5           SECTION 11. Statutory material to be repealed is bracketed  
6 and stricken. New statutory material is underscored.

7           SECTION 12. This Act shall take effect on July 1, 2112.



**Report Title:**

Disposable Electronic Smoking Device; Electronic Smoking Device;  
E-liquid; Excise Tax

**Description:**

Regulates electronic smoking devices and e-liquid under chapter  
245, Hawaii Revised Statutes. (SB2691 HD1)

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

