
A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX REPORTING FOR SPECIAL EVENTS.

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- Requirements for special event operators; online
5 form. (a) The department shall develop an online form to be
6 filled out by special event operators, regarding sellers
7 engaging in business at all special events for which a person is
8 a special event operator. The form shall be completed each time
9 a special event operator's periodic general excise tax returns,
10 for periods during which one or more special events occurred,
11 are filed with the department.
12 (b) The form required under subsection (a) shall be
13 published on the department's website and shall require the
14 special event operator to provide the department with the
15 following information:



- 1 (1) The name of each seller at the special event,
2 including any names under which the seller is doing
3 business;
- 4 (2) The address or primary place of business of each
5 seller; and
- 6 (3) The business license number issued under section 237-9
7 of each seller.
- 8 (c) The department may issue citations to any special
9 event operator who fails to complete an accurate form as
10 required by this section. A citation issued pursuant to this
11 subsection shall include a monetary fine of not more than:
- 12 (1) \$250 for a first violation for which a citation is
13 issued;
- 14 (2) \$500 for a second violation for which a citation is
15 issued; and
- 16 (3) \$2,500 for a third and any subsequent violation for
17 which a citation is issued.
- 18 The department may waive for reasonable cause the issuance
19 of any citation issued under this subsection.
- 20 (d) For the purposes of this section:



1 "Special event" means any event organized by a special
2 event operator at which two or more retailers offer property or
3 services for sale or exchange. Special events include but are
4 not limited to swap meets, art shows, cultural festivals or
5 events, carnivals, local fairs, farmers' markets, sporting
6 events, food truck events, craft fairs, and flea markets.

7 "Special event operator" means any person who charges a fee
8 or otherwise receives income in exchange for promoting,
9 organizing, managing, or otherwise operating a special event,
10 but does not include persons exempt from this chapter pursuant
11 to section 237-23."

12 SECTION 2. New statutory material is underscored.

13 SECTION 3. This Act shall take effect in February 19,
14 2022.



Report Title:

Department of Taxation; General Excise Tax; Special Event Operators; Required Form

Description:

Requires the Department of Taxation to develop an online form to be filled out by special event operators, regarding sellers engaged in business at all special events for which a person is a special event operator. Grants the Department of Taxation the authority to issue and waive for reasonable cause citations for failure to complete an accurate form. Exempts certain special events operators. (SB2928 HD1)

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