

JAN 20 2017

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) This
5 chapter shall not apply to the gross proceeds from the sale of
6 medical services.

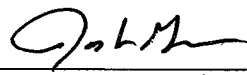

7 (b) As used in this section, "medical services" means
8 professional services provided by hospitals and medical clinics
9 and facilities that are licensed by the appropriate state
10 agencies, and services rendered under chapters 436E, 442, 447,
11 448, 448B, 451A, 451D, 451J, 451K, 452, 453, 453D,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

14 SECTION 2. New statutory material is underscored.

15 SECTION 3. This Act shall take effect on July 1, 2017.

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INTRODUCED BY:



S.B. NO. 177

Report Title:

General Excise Tax; Medical Services; Exemption

Description:

Exempts gross proceeds from the sale of certain 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.

