
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 accepting medicaid or medicare
5 patients. (a) There shall be exempted from, and excluded from
6 the measure of, the taxes imposed by this chapter, all the gross
7 proceeds arising from medical services provided by a qualified
8 physician to medicaid or medicare patients.

9 (b) For purposes of this section:

10 "Medicaid or medicare patient" means an individual
11 receiving medicaid or medicare benefits for medical care.

12 "Qualified physician" means:

13 (1) A physician or osteopathic physician licensed under
14 chapter 453;

15 (2) A qualified out-of-state physician who is currently
16 licensed to practice in the state in which the
17 physician resides; or



1 (3) A commissioned medical officer in the United States
2 Army, Navy, Marine Corps, or Public Health Service,
3 engaged in the discharge of ones official duty."

4 SECTION 2. New statutory material is underscored.

5 SECTION 3. This Act, upon its approval, shall apply to
6 taxable years beginning after July 1, 2050, and shall not apply
7 to taxable years beginning after December 31, 2021.



Report Title:

Department of Taxation; GET Exemption; Medicaid; Medicare;
Physicians

Description:

Establishes a GET exemption for all gross proceeds arising from medical services provided by qualified physicians to patients who receive Medicaid or Medicare benefits. Applies to taxable years beginning after 7/1/2050 and ending before 1/1/2022.
(HD1)

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