

JAN 24 2019

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# A BILL FOR AN ACT

RELATING TO HURRICANE PREPAREDNESS.

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-       Annual tax holiday for hurricane preparedness.

5           (a) Notwithstanding any law to the contrary, taxes under this  
6 chapter shall not be due on the sale of hurricane preparation  
7 retail goods, if the sale takes place during the period  
8 beginning at 12:01 a.m. on the last Saturday of each May, and  
9 ending at 12:00 a.m. on the following Monday; provided that all  
10 savings generated by this section shall be passed on by the  
11 seller to the purchaser without any increase in price. This  
12 exemption shall apply to the sale of hurricane preparation  
13 retail goods only and not to sales on items that will be resold  
14 in any manner.

15           (b) Hurricane preparation retail goods that qualify for  
16 the tax exemption are as follows:



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- 1        (1) Portable generators that have a sales price of less  
2        than \$3,000;
- 3        (2) Emergency ladders and hurricane shutters that have a  
4        sales price of less than \$300; and
- 5        (3) Axes, batteries, non-electric can openers, carbon  
6        monoxide detectors, non-electric coolers for food  
7        storage, non-electric ice chests for food storage,  
8        fire extinguishers, first aid kits, fuel containers,  
9        ground anchor systems and tie-down kits, hatchets,  
10       reusable and artificial ice products, portable self-  
11       powered light sources, battery operated light sources,  
12       mobile telephone batteries, mobile telephone chargers,  
13       portable self-powered radios, battery-operated radios,  
14       two-way and weather band radios, smoke detectors,  
15       tarps, and other flexible waterproof sheeting that  
16       have a sales price of less than \$75.
- 17       (c) The exemption provided in this section shall not apply  
18       to:
- 19       (1) Rebates, layaway sales, rain checks, or exchanges when  
20       the transactions occur before or after the tax holiday  
21       period;



1       (2) Mail, telephone, e-mail, or internet orders with  
2       businesses operating outside the State of Hawaii; and

3       (3) Batteries for automobiles, boats, and other motorized  
4       vehicles, camping stoves, camping supplies, chainsaws,  
5       plywood, extension ladders, stepladders, tents, repair  
6       or replacement parts for hurricane preparation retail  
7       goods, and services performed on or related to  
8       hurricane preparation retail goods.

9       (d) Articles that are normally sold as a unit shall  
10      continue to be sold in that manner and shall not be priced  
11      separately and sold as individual items to obtain the exemption.

12      (e) Shipping and handling charges shall be included as  
13      part of the sales price of the item.

14      (f) A retailer shall not be required to obtain any special  
15      license, permit, or other documentation of sales during the  
16      exemption holiday period; provided that the retailer's records  
17      shall clearly identify the type of item sold, the date the item  
18      was sold, and the sales price of the item."

19           SECTION 2. New statutory material is underscored.

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1 SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY:

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*Kurt Ferrell*  
*Spencer D. Snowy*



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**Report Title:**

General Excise Taxes; Holiday; Hurricane Preparedness

**Description:**

Establishes a general excise tax holiday for consumers and businesses for hurricane preparation retail goods sold on the condition that businesses pass the savings on to consumers.

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

