

JAN 21 2022

A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX.

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

1 SECTION 1. The purpose of this Act is to establish a
2 general excise tax exemption on the gross proceeds from the sale
3 of groceries that are eligible for purchase under the
4 Supplemental Nutrition Assistance Program (SNAP), regardless of
5 the means of purchase or whether the purchaser is eligible for
6 SNAP benefits.

7 SECTION 2. Chapter 237, Hawaii Revised Statutes, is
8 amended by adding a new section to be appropriately designated
9 and to read as follows:

10 "§237- There shall be exempted from, and excluded from
11 the measure of, the taxes imposed by this chapter all of the
12 gross proceeds or income arising from the sale of Supplemental
13 Nutrition Assistance Program-eligible items; provided that soft
14 drinks shall not be exempted by this section."

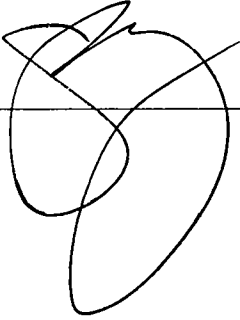
15 SECTION 3. New statutory material is underscored.
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1 SECTION 4. This Act shall take effect on July 1, 2022.

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INTRODUCED BY:

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S.B. NO. 2571

Report Title:

General Excise Tax; Exemptions; SNAP Eligible Groceries

Description:

Excludes Supplemental Nutrition Assistance Program-eligible grocery staples from general excise tax assessment.

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

