
A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX EXEMPTIONS.

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

1 SECTION 1. Chapter 237, Hawaii Revised Statutes, is
2 amended by adding two new sections to be appropriately
3 designated and to read as follows:

4 "§237- Exemption for groceries. (a) Any provision of
5 law to the contrary notwithstanding, there shall be exempted
6 from, and excluded from the measure of, the taxes imposed by
7 this chapter all of the gross proceeds derived from the sale of
8 groceries.

9 (b) For purposes of this section, "groceries" means
10 products eligible to be purchased with the United States
11 Department of Agriculture's Supplemental Nutrition Assistance
12 Program benefits.

13 "§237- Exemption for certain health products. (a) Any
14 provision of law to the contrary notwithstanding, there shall be
15 exempted from, and excluded from the measure of, the taxes
16 imposed by this chapter all of the gross proceeds derived from



1 the sale of feminine hygiene products, incontinence products,
2 and over-the-counter medicines.

3 (b) As used in this section:

4 "Feminine hygiene products" means a sanitary napkin,
5 sanitary towel, tampon, panty liner, douche, feminine hygiene
6 syringe, menstrual cup, sanitary pad, or vaginal cream, foam,
7 ointment, jelly, powder, or spray used for hygiene purposes.

8 "Incontinence products" means an absorbent single-use
9 garment worn by humans who are incapable of, or have difficulty,
10 controlling their bladder or bowel movements and includes an
11 absorbent single-use product, not worn on the body, designed to
12 protect furniture or other tangible personal property from
13 soiling or damage due to human incontinence.

14 "Over-the-counter medicines" means over-the-counter drugs
15 regulated by the United States Food and Drug Administration as
16 safe and effective for use by humans."

17 SECTION 2. New statutory material is underscored.

18 SECTION 3. This Act shall take effect on June 30, 3000.



Report Title:

General Excise Tax; Exemptions; Groceries; Health Products

Description:

Exempts all gross proceeds derived from the sale of certain groceries, feminine hygiene products, incontinence products, and over-the-counter drugs from the general excise tax. Effective 6/30/3000. (HD1)

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

