
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 a new section to be appropriately designated
3 and to read as follows:

4 "§237- Exemption for groceries. (a) Notwithstanding
5 any provision of law to the contrary, there shall be exempted
6 from, and excluded from the measure of, the taxes imposed by
7 this chapter all of the gross proceeds or income received from
8 the sale of all groceries eligible for purchase under the
9 supplemental nutrition assistance program and special
10 supplemental nutrition program for women, infants, and children
11 within the State, regardless of the means of purchase and the
12 eligibility of the purchaser for supplemental nutrition
13 assistance program or special supplemental nutrition program for
14 women, infants, and children benefits.

15 (b) For the purposes of this section:

16 "Food" or "food product" means substances, whether in
17 liquid, concentrated, solid, frozen, dried, or dehydrated form,



1 that are sold for ingestion or chewing by humans and are
2 consumed for their taste or nutritional value.

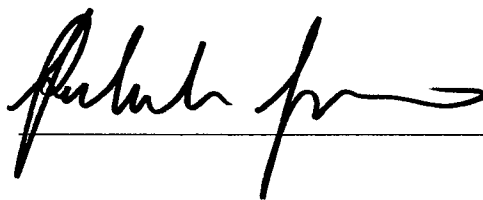
3 "Groceries" means any food or food product for home
4 consumption. "Groceries" may be further defined by the
5 department of taxation by rule through the enumeration of items
6 in rules or tax informational release; provided that the
7 department shall consult with the federal Food and Nutrition
8 Service of the United States Department of Agriculture in
9 further defining the term "groceries" for purposes of the
10 supplemental nutrition assistance program and special
11 supplemental nutrition program for women, infants, and
12 children."

13 SECTION 2. New statutory material is underscored.

14 SECTION 3. This Act shall take effect on July 1, 2025.

15

INTRODUCED BY:



JAN 14 2025



H.B. NO. 180

Report Title:

General Excise Tax; WIC; Groceries; Exemption

Description:

Exempts the tax collected on the sale of groceries that are eligible under the supplemental nutrition assistance program or special supplemental nutrition program for women, infants, and children, regardless of the means of purchase and the program eligibility of the purchaser.

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