

ACT 155

H. B. 497.

A Bill for an Act Relating to Taxation.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 117-5, Revised Laws of Hawaii 1955, as amended, is hereby amended by substituting a semicolon for the period after the word "section" appearing at the end of the first paragraph thereof, adding the word "or" after the word "section" as aforesaid, and by adding thereto the following clause, to be designated as clause (f), to be inserted at the end of the first paragraph thereof, and to read as follows:

“(f) sales to a licensed producer, or to a cooperative association described in section 117-20 (j) for sale to such producer; of cartons and such other containers, wrappers and sacks, and binders to be used for packaging eggs, vegetables, fruits, and other agricultural products; of seedlings and cuttings for producing nursery plants; or of chick containers; which cartons and such other containers, wrappers and sacks, binders, seedlings, cuttings and containers are to be used as described in section 117-6, or to be incorporated in a manufactured product as described in clause (b) of this section.”

SECTION 2. Subsection 119-4 (a), Revised Laws of Hawaii 1955, as amended, is hereby amended to read as follows:

“(a) If a licensed producer, or a cooperative association acting under the authority of chapter 176 in order to sell to such producer, or a licensed person operating a feed lot, imports into the State or acquires in the State, cartons and such other containers, wrappers and sacks, and binders to be used for packaging eggs, vegetables, fruits, and other agricultural products; seedlings and cuttings for producing nursery plants; chick containers; or poultry or animal feed, hatching eggs, semen, or replacement stock, in such a manner and for such purposes that if such cartons and such other containers, wrappers and sacks, binders, seedlings, cuttings, chick containers, poultry, animal feed, hatching eggs, semen, or replacement stock so imported or acquired had been purchased in the State, clause (d) or clause (f) of section 117-5 would apply, or”.

SECTION 3. This Act shall take effect on January 1, 1968.

(Approved May 29, 1967.)