

**ACT 46**

**H. B. NO. 244**

**A Bill for an Act Relating to the General Excise Tax Law, Amending Chapter 117, Revised Laws of Hawaii 1955, as Amended.**

## ACT 46

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

SECTION 1. Section 117-1 of the Revised Laws of Hawaii 1955, as amended, is hereby further amended to include the following definition to be inserted in its appropriate alphabetical order:

“ ‘Casual sale’ means an occasional or isolated sale or transaction involving:

(a) Tangible personal property by a person who is not required to be licensed under this Chapter, or

(b) Tangible personal property which is not ordinarily sold in the business of a person who is regularly engaged in business.”

SECTION 2. Notwithstanding the adoption of Act 16, Session Laws of Hawaii 1968, this Act shall have full force according to its intent. Upon the taking effect of this Act or the Hawaii Revised Statutes, whichever occurs later, this Act shall be construed to be in amendment of or in addition to the Hawaii Revised Statutes, all references in this Act being construed to refer to the applicable or corresponding provisions of the Hawaii Revised Statutes.

The Revisor of Statutes may reword and renumber the references in this Act and make such other formal or verbal changes as may be necessary to conform with the Hawaii Revised Statutes.

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

(Approved June 6, 1969.)