

**ACT 163**

H.B. NO. 2390

A Bill for an Act Relating to the General Excise Tax.

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

SECTION 1. Section 237-26, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

“(b) For purposes of this section, “scientific work” is work involving primarily the research and development for, or the design, manufacture, instrumentation, installation, maintenance, or operation of [an electronic, test range, aerospace, oceanographic, geophysical] aerospace, agricultural, astronomical, biomedical, electronic, geophysical, oceanographic, test range, or other scientific

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facilities. Maintenance or operation, for purposes of this section, shall include housekeeping functions in providing certain nonscientific logistic and support services.”

SECTION 2. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 3. This Act shall take effect on January 1, 1989.

(Approved June 1, 1988.)