

ACT 23

S.B. NO. 1229

A Bill for an Act Relating to the Definition of “Person” for the General Excise Tax.

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

SECTION 1. Section 237-1, Hawaii Revised Statutes, is amended by amending the definition of “person” to read:

““Person” or “company” includes every individual, partnership, society, unincorporated association, joint adventure, group, hui, joint stock company, corporation, trustee, personal representative, trust estate, decedent’s estate, trust, trustee in bankruptcy, or other entity, whether such persons are doing business for themselves or in a fiduciary capacity, and whether the individuals are residents or nonresidents of the State, and whether the corporation or other association is created or organized under the laws of the State or of another jurisdiction. Any person who has in the person’s possession, for sale in the State, the property of a nonresident owner, other than as an employee of such owner, shall be deemed the seller of the property, when sold.”

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SECTION 2. New statutory material is underscored.

SECTION 3. This Act shall take effect upon approval
(Approved April 17, 1991.)