

ACT 5

H.B. NO. 635

A Bill for an Act Relating to Taxation.

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

SECTION 1. The legislature finds that the reporting of the general excise tax by taxation districts is cumbersome and not easily conformed to by many businesses which conduct transactions in several taxation districts. The problem is further compounded when the business is the provision of service in more than one taxation district.

SECTION 2. Section 237-34, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

“(a) All monthly and annual returns shall be transmitted to the office of the taxation district in which the privilege upon which the tax accrued is exercised. Where the privilege is exercised in more than one taxation district the returns shall be transmitted to the office of the first district.”

SECTION 3. New statutory material is underscored.

SECTION 4. This Act shall take effect on July 1, 1993.

(Approved April 12, 1993.)