

ACT 83

S.B. NO. 2366

A Bill for an Act Relating to Use Tax.

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

SECTION 1. The purpose of this Act is to reenact the substance of section 1 of Act 184, Session Laws of Hawaii 1992, retroactive to June 29, 1993.

SECTION 2. **Application of use tax law to oil pollution removal equipment.** The tax imposed by chapter 238, Hawaii Revised Statutes, shall not apply to any ocean-going vessels, barges, or other capital equipment imported into the State or sold to any nonprofit entity that is tax exempt pursuant to section 501(c)(4) of the Internal Revenue Code of 1986, as amended, which assists in the implementation of the national contingency plan or area contingency plan, and which is created in response to the requirements of Title IV, Subtitle B of the Oil Pollution Act of 1990, P.L. 101-3890 (33 U.S.C. §§95, 1321).

SECTION 3. This Act, upon its approval, shall take effect retroactive to June 29, 1993, and shall be repealed on July 1, 1994.

(Approved June 7, 1994.)