

ACT 162

S.B. NO. 1196

A Bill for an Act Relating to Cash Economy Enforcement.

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

SECTION 1. Section 231-96, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

“(a) It shall be unlawful [~~to conduct more than ten taxable business transactions per day~~] for any person doing business under chapter 237, other than casual sales, to conduct any transaction in cash and fail to:

- (1) Offer a receipt or other record of the transaction; and
- (2) Maintain a contemporaneously generated record of all business transactions conducted each day,

whether handwritten or generated by a manually operated or electronic cash register. Each day a person is in violation of this section shall be treated as a separate violation.”

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 Statutory material to be repealed is bracketed and stricken.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

SECTION 3. This Act shall take effect on July 1, 2013.

(Approved June 21, 2013.)