
A BILL FOR AN ACT

RELATING TO THE FILM INDUSTRY.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The purpose of this Act is to provide support
2 for the film industry in Hawaii. More specifically, this Act:
3 (1) Creates a film industry branch special fund for the
4 operation of the film industry branch of the
5 department of business, economic development, and
6 tourism;
7 (2) Imposes a general excise tax surcharge on the gross
8 income of motion picture theater operators. The
9 surcharge is set at a rate intended to generate
10 approximately \$350,000 annually for the special fund;
11 (3) Requires the department to charge fees for the
12 activities of the film industry branch; and
13 (4) Provides for the deposit of the surcharge and fee
14 revenues, as well as appropriations by the
15 legislature, and gifts, donations, and grants from
16 public and private entities, into the special fund.



SECTION 2. Chapter 201, Hawaii Revised Statutes, is amended by adding a new section to part I to be appropriately designated and to read as follows:

"§201- Film industry branch special fund. (a) There is established within the state treasury the film industry branch special fund.

(b) Revenues from the following shall be deposited into the special fund:

(1) The general excise tax surcharge on the gross income of motion picture theater operators established under section 237-13(4)(C);

(2) Fees charged by the department pursuant to section 201-14 and 235-17;

(3) Any appropriations by the legislature; and

(4) Gifts, donations, and grants from public and private entities.

(c) Expenditures from the special fund shall be made for the operation of the film industry branch of the department and payment of central services and departmental administrative expenses imposed under sections 36-27 and 36-30."

SECTION 3. Section 201-14, Hawaii Revised Statutes, is amended as follows:



1 1. By amending subsection (b) to read:

2 "(b) The department may accept an application from any
3 person who proposes to make a motion picture, television show,
4 television commercial, or other visually recorded production at
5 one or more sites on state or county lands, whether or not set
6 aside under section 171-11. Upon accepting an application, the
7 department shall charge the applicant an application fee set by
8 the department."

9 2. By amending subsections (d) and (e) to read:

10 "(d) The department may approve and issue a permit to film
11 at any of the sites identified by the appropriate state or
12 county agency under subsection (a). If any site requested for
13 use by the applicant is not identified under subsection (a), the
14 department shall consult with the appropriate state or county
15 agency having jurisdiction over the site to obtain a permit. If
16 the matter of a permit cannot be resolved in this manner, the
17 department shall refer the application to the appropriate state
18 or county agency to obtain a permit.

19 Upon department issuing a permit, the department shall
20 charge the person issued the permit a permit fee set by the
21 department.



1 (e) The department is authorized to make changes to, and
2 extensions of, any approved permits so long as the changes and
3 extensions do not conflict with the policies, terms, and
4 conditions set forth by the agency having jurisdiction over the
5 site in question. If a permit is changed or extended, the
6 department shall charge the permit holder a fee set by the
7 department."

8 SECTION 4. Section 235-17, Hawaii Revised Statutes, is
9 amended by amending subsection (i) to read as follows:

10 "(i) The department of business, economic development, and
11 tourism shall:

12 (1) Maintain records of the names of the taxpayers and
13 qualified productions thereof claiming the tax credits
14 under subsection (a);

15 (2) Obtain and total the aggregate amounts of all
16 qualified production costs per qualified production
17 and per qualified production per taxable year; and

18 (3) Provide a letter to the director of taxation
19 specifying the amount of the tax credit per qualified
20 production for each taxable year that a tax credit is
21 claimed and the cumulative amount of the tax credit
22 for all years claimed.



1 Upon each determination required under this subsection[7]
2 and receipt of a qualification fee from the taxpayer, the
3 department of business, economic development, and tourism shall
4 issue a letter to the taxpayer, regarding the qualified
5 production, specifying the qualified production costs and the
6 tax credit amount qualified for in each taxable year a tax
7 credit is claimed. The taxpayer for each qualified production
8 shall file the letter with the taxpayer's tax return for the
9 qualified production to the department of taxation.

10 Notwithstanding the authority of the department of business,
11 economic development, and tourism under this section, the
12 director of taxation may audit and adjust the tax credit amount
13 to conform to the information filed by the taxpayer. The
14 department of business, economic development, and tourism shall
15 set the qualification fee payable by the taxpayer at an amount
16 sufficient to cover the cost to the department for performing
17 the duties under this section for the taxpayer."

18 SECTION 5. Section 237-13, Hawaii Revised Statutes, is
19 amended to read as follows:

20 "**§237-13 Imposition of tax.** There is hereby levied and
21 shall be assessed and collected annually privilege taxes against
22 persons on account of their business and other activities in the



1 [State] state measured by the application of rates against
2 values of products, gross proceeds of sales, or gross income,
3 whichever is specified, as follows:

4 (1) Tax on manufacturers.

5 (A) Upon every person engaging or continuing within
6 the [State] state in the business of
7 manufacturing, including compounding, canning,
8 preserving, packing, printing, publishing,
9 milling, processing, refining, or preparing for
10 sale, profit, or commercial use, either directly
11 or through the activity of others, in whole or in
12 part, any article or articles, substance or
13 substances, commodity or commodities, the amount
14 of the tax to be equal to the value of the
15 articles, substances, or commodities,
16 manufactured, compounded, canned, preserved,
17 packed, printed, milled, processed, refined, or
18 prepared for sale, as shown by the gross proceeds
19 derived from the sale thereof by the manufacturer
20 or person compounding, preparing, or printing
21 them, multiplied by one-half of one per cent[-];



1 (B) The measure of the tax on manufacturers is the
2 value of the entire product for sale, regardless
3 of the place of sale or the fact that deliveries
4 may be made to points outside the [~~State,~~] state;

5 (C) If any person liable for the tax on manufacturers
6 ships or transports the person's product, or any
7 part thereof, out of the [~~State,~~] state; whether
8 in a finished or unfinished condition, or sells
the same for delivery to points outside the
10 [~~State~~] state (for example, consigned to a
11 mainland purchaser via common carrier f.o.b.
12 Honolulu), the value of the products in the
13 condition or form in which they exist immediately
14 before entering interstate or foreign commerce,
15 determined as hereinafter provided, shall be the
16 basis for the assessment of the tax imposed by
17 this paragraph. This tax shall be due and
18 payable as of the date of entry of the products
19 into interstate or foreign commerce, whether the
20 products are then sold or not. The department
21 shall determine the basis for assessment, as
22 provided by this paragraph, as follows:



1 (i) If the products at the time of their entry
2 into interstate or foreign commerce already
3 have been sold, the gross proceeds of sale,
4 less the transportation expenses, if any,
5 incurred in realizing the gross proceeds for
6 transportation from the time of entry of the
7 products into interstate or foreign
commerce, including insurance and storage in
transit, shall be the measure of the value
10 of the products;

11 (ii) If the products have not been sold at the
12 time of their entry into interstate or
13 foreign commerce, and in cases governed by
14 clause (i) in which the products are sold
15 under circumstances such that the gross
16 proceeds of sale are not indicative of the
17 true value of the products, the value of the
18 products constituting the basis for
19 assessment shall correspond as nearly as
20 possible to the gross proceeds of sales for
21 delivery outside the [~~State,~~] state,
22 adjusted as provided in clause (i), or if



1 sufficient data are not available, sales in
2 the [~~State,~~] state, of similar products of
3 like quality and character and in similar
4 quantities, made by the taxpayer (unless not
5 indicative of the true value) or by others.
6 Sales outside the [~~State,~~] state, adjusted
7 as provided in clause (i), may be considered
8 when they constitute the best available
9 data. The department shall prescribe
10 uniform and equitable rules for ascertaining
11 the values;

12 (iii) At the election of the taxpayer and with the
13 approval of the department, the taxpayer may
14 make the taxpayer's returns under clause (i)
15 even though the products have not been sold
16 at the time of their entry into interstate
17 or foreign commerce; and

18 (iv) In all cases in which products leave the
19 [~~State~~] state in an unfinished condition,
20 the basis for assessment shall be adjusted
21 so as to deduct the portion of the value as



1 is attributable to the finishing of the
2 goods outside the [~~State~~] state;

3 (2) Tax on business of selling tangible personal property;
4 producing.

5 (A) Upon every person engaging or continuing in the
6 business of selling any tangible personal
7 property whatsoever (not including, however,
8 bonds or other evidence of indebtedness, or
9 stocks), there is likewise hereby levied, and
shall be assessed and collected, a tax equivalent
11 to four per cent of the gross proceeds of sales
12 of the business; provided that insofar as the
13 sale of tangible personal property is a wholesale
14 sale under section [~~4~~]237-4(a)(8) [~~4~~], the sale
15 shall be subject to section 237-13.3. Upon every
16 person engaging or continuing within this [~~State~~]
17 state in the business of a producer, the tax
18 shall be equal to one-half of one per cent of the
19 gross proceeds of sales of the business, or the
20 value of the products, for sale, if sold for
21 delivery outside the [~~State~~] state or shipped or
22 transported out of the [~~State~~] state, and the



1 value of the products shall be determined in the
2 same manner as the value of manufactured products
3 covered in the cases under paragraph (1) (C) [-];

4 (B) Gross proceeds of sales of tangible property in
5 interstate and foreign commerce shall constitute
6 a part of the measure of the tax imposed on
7 persons in the business of selling tangible
8 personal property, to the extent, under the
9 conditions, and in accordance with the provisions
10 of the Constitution of the United States and the
11 Acts of the Congress of the United States which
12 may be now in force or may be hereafter adopted,
13 and whenever there occurs in the [State] state an
14 activity to which, under the Constitution and
15 Acts of Congress, there may be attributed gross
16 proceeds of sales, the gross proceeds shall be so
17 attributed[-];

18 (C) No manufacturer or producer, engaged in such
19 business in the [State] state and selling the
20 manufacturer's or producer's products for
21 delivery outside of the [State] state (for
22 example, consigned to a mainland purchaser via



1 common carrier f.o.b. Honolulu), shall be
2 required to pay the tax imposed in this chapter
3 for the privilege of so selling the products, and
4 the value or gross proceeds of sales of the
5 products shall be included only in determining
6 the measure of the tax imposed upon the
7 manufacturer or producer[-];

8 (D) When a manufacturer or producer, engaged in such
9 business in the [~~State,~~] state, also is engaged
10 in selling the manufacturer's or producer's
11 products in the [~~State~~] state at wholesale,
12 retail, or in any other manner, the tax for the
13 privilege of engaging in the business of selling
14 the products in the [~~State~~] state shall apply to
15 the manufacturer or producer as well as the tax
16 for the privilege of manufacturing or producing
17 in the [~~State,~~] state, and the manufacturer or
18 producer shall make the returns of the gross
19 proceeds of the wholesale, retail, or other sales
20 required for the privilege of selling in the
21 [~~State,~~] state, as well as making the returns of
22 the value or gross proceeds of sales of the



1 products required for the privilege of
2 manufacturing or producing in the ~~[State]~~ state.

3 The manufacturer or producer shall pay the tax
4 imposed in this chapter for the privilege of
5 selling its products in the ~~[State]~~ state, and
6 the value or gross proceeds of sales of the
7 products, thus subjected to tax, may be deducted
8 insofar as duplicated as to the same products by
9 the measure of the tax upon the manufacturer or
10 producer for the privilege of manufacturing or
11 producing in the ~~[State]~~ state; provided that no
12 producer of agricultural products who sells the
13 products to a purchaser who will process the
14 products outside the ~~[State]~~ state shall be
15 required to pay the tax imposed in this chapter
16 for the privilege of producing or selling those
17 products ~~[]~~;

18 (E) A taxpayer selling to a federal cost-plus
19 contractor may make the election provided for by
20 paragraph (3) (C), and in that case the tax shall
21 be computed pursuant to the election,



1 notwithstanding this paragraph or paragraph (1)

2 to the contrary~~[-]~~;

3 (F) The department, by rule, may require that a

4 seller take from the purchaser of tangible

5 personal property a certificate, in a form

6 prescribed by the department, certifying that the

7 sale is a sale at wholesale; provided that:

8 (i) Any purchaser who furnishes a certificate

9 shall be obligated to pay to the seller,

10 upon demand, the amount of the additional

11 tax that is imposed upon the seller whenever

12 the sale in fact is not at wholesale; and

13 (ii) The absence of a certificate in itself shall

14 give rise to the presumption that the sale

15 is not at wholesale unless the sales of the

16 business are exclusively at wholesale~~[-]~~;

17 (3) Tax upon contractors.

18 (A) Upon every person engaging or continuing within

19 the ~~[State]~~ state in the business of contracting,

20 the tax shall be equal to four per cent of the

21 gross income of the business~~[-]~~;



1 (B) In computing the tax levied under this paragraph,
2 there shall be deducted from the gross income of
3 the taxpayer so much thereof as has been included
4 in the measure of the tax levied under
5 subparagraph (A), on:

6 (i) Another taxpayer who is a contractor, as
7 defined in section 237-6;

8 (ii) A specialty contractor, duly licensed by the
9 department of commerce and consumer affairs
10 pursuant to section 444-9, in respect of the
11 specialty contractor's business; or

12 (iii) A specialty contractor who is not licensed
13 by the department of commerce and consumer
14 affairs pursuant to section 444-9, but who
15 performs contracting activities on federal
16 military installations and nowhere else in
17 this [~~State,~~] state;

18 provided that any person claiming a deduction
19 under this paragraph shall be required to show in
20 the person's return the name and general excise
21 number of the person paying the tax on the amount
22 deducted by the person[-] i



1 (C) In computing the tax levied under this paragraph
2 against any federal cost-plus contractor, there
3 shall be excluded from the gross income of the
4 contractor so much thereof as fulfills the
5 following requirements:

6 (i) The gross income exempted shall constitute
7 reimbursement of costs incurred for
8 materials, plant, or equipment purchased
9 from a taxpayer licensed under this chapter,
10 not exceeding the gross proceeds of sale of
11 the taxpayer on account of the transaction;
and

13 (ii) The taxpayer making the sale shall have
14 certified to the department that the
15 taxpayer is taxable with respect to the
16 gross proceeds of the sale, and that the
17 taxpayer elects to have the tax on gross
18 income computed the same as upon a sale to
19 the state government[-];

20 (D) A person who, as a business or as a part of a
21 business in which the person is engaged, erects,
22 constructs, or improves any building or



1 structure, of any kind or description, or makes,
2 constructs, or improves any road, street,
3 sidewalk, sewer, or water system, or other
4 improvements on land held by the person (whether
5 held as a leasehold, fee simple, or otherwise),
6 upon the sale or other disposition of the land or
7 improvements, even if the work was not done
8 pursuant to a contract, shall be liable to the
9 same tax as if engaged in the business of
10 contracting, unless the person shows that at the
11 time the person was engaged in making the
12 improvements the person intended, and for the
13 period of at least one year after completion of
14 the building, structure, or other improvements
15 the person continued to intend to hold and not
16 sell or otherwise dispose of the land or
17 improvements. The tax in respect of the
18 improvements shall be measured by the amount of
19 the proceeds of the sale or other disposition
20 that is attributable to the erection,
21 construction, or improvement of such building or
22 structure, or the making, constructing, or



1 improving of the road, street, sidewalk, sewer,
2 or water system, or other improvements. The
3 measure of tax in respect of the improvements
4 shall not exceed the amount which would have been
5 taxable had the work been performed by another,
6 subject as in other cases to the deductions
7 allowed by subparagraph (B). Upon the election
8 of the taxpayer, this paragraph may be applied
9 notwithstanding that the improvements were not
10 made by the taxpayer, or were not made as a
11 business or as a part of a business, or were made
12 with the intention of holding the same. However,
13 this paragraph shall not apply in respect of any
14 proceeds that constitute or are in the nature of
15 rent; all such gross income shall be taxable
16 under paragraph (9); provided that insofar as the
17 business of renting or leasing real property
18 under a lease is taxed under section 237-16.5,
19 the tax shall be levied by section 237-16.5[-];

20 (4) Tax upon theaters, amusements, radio broadcasting
21 stations, etc.



1 (A) Upon every person engaging or continuing within
2 the [~~State~~] state in the business of operating a
3 theater, opera house, moving picture show,
4 vaudeville, amusement park, dance hall, skating
5 rink, radio broadcasting station, or any other
6 place at which amusements are offered to the
7 public, the tax shall be equal to four per cent
8 of the gross income of the business, and in the
9 case of a sale of an amusement at wholesale under
10 section 237-4(a)(13), the tax shall be subject to
11 section 237-13.3[~~-~~];

12 (B) The department may require that the person
13 rendering an amusement at wholesale take from the
14 licensed seller a certificate, in a form
15 prescribed by the department, certifying that the
16 sale is a sale at wholesale; provided that:

17 (i) Any licensed seller who furnishes a
18 certificate shall be obligated to pay to the
19 person rendering the amusement, upon demand,
20 the amount of additional tax that is imposed
21 upon the seller whenever the sale is not at
22 wholesale; and



1 (ii) The absence of a certificate in itself shall
2 give rise to the presumption that the sale
3 is not at wholesale unless the person
4 rendering the sale is exclusively rendering
5 the amusement at wholesale[-];

6 (C) In addition to the tax under subparagraph (A),
7 there is imposed upon every person engaging or
8 continuing within the state in the business of
9 operating a motion picture theater a surcharge
10 equal to 0.2 per cent of the gross income of the
11 business accrued from July 1, 2010, to June 30,
12 2015; except that the surcharge shall not be
13 imposed on any gross income from the sale of
14 amusement at wholesale. The surcharge shall be
15 added to and paid with the tax imposed under
16 subparagraph (A). For the purpose of
17 administering and collecting the surcharge,
18 enforcing its payment, and punishing delinquent
19 payers or non-payers, this chapter, chapter 231,
20 and other relevant law shall apply;

21 (5) Tax upon sales representatives, etc. Upon every
22 person classified as a representative or purchasing



1 agent under section 237-1, engaging or continuing
2 within the [State] state in the business of performing
3 services for another, other than as an employee, there
4 is likewise hereby levied and shall be assessed and
5 collected a tax equal to four per cent of the
6 commissions and other compensation attributable to the
7 services so rendered by the person[-] i

8 (6) Tax on service business.

9 (A) Upon every person engaging or continuing within
10 the [State] state in any service business or
11 calling including professional services not
12 otherwise specifically taxed under this chapter,
13 there is likewise hereby levied and shall be
14 assessed and collected a tax equal to four per
15 cent of the gross income of the business, and in
16 the case of a wholesaler under section 237-
17 4(a)(10), the tax shall be equal to one-half of
18 one per cent of the gross income of the business.
19 Notwithstanding the foregoing, a wholesaler under
20 section 237-4(a)(10) shall be subject to section
21 237-13.3 [-] i



1 (B) The department may require that the person
2 rendering a service at wholesale take from the
3 licensed seller a certificate, in a form
4 prescribed by the department, certifying that the
5 sale is a sale at wholesale; provided that:

6 (i) Any licensed seller who furnishes a
7 certificate shall be obligated to pay to the
8 person rendering the service, upon demand,
9 the amount of additional tax that is imposed
10 upon the seller whenever the sale is not at
11 wholesale; and

12 (ii) The absence of a certificate in itself shall
13 give rise to the presumption that the sale
14 is not at wholesale unless the person
15 rendering the sale is exclusively rendering
16 services at wholesale[-];

17 (C) Where any person is engaged in the business of
18 selling interstate or foreign common carrier
19 telecommunication services within and without the
20 [State,] state, other than as a home service
21 provider, the tax shall be imposed on that
22 portion of gross income received by a person from



1 service which is originated or terminated in this
2 State and is charged to a telephone number,
3 customer, or account in this [~~State~~] state
4 notwithstanding any other state law (except for
5 the exemption under section 237-23(a)(1)) to the
6 contrary. If, under the Constitution and laws of
7 the United States, the entire gross income as
8 determined under this paragraph of a business
9 selling interstate or foreign common carrier
10 telecommunication services cannot be included in
11 the measure of the tax, the gross income shall be
12 apportioned as provided in section 237-21;
13 provided that the apportionment factor and
14 formula shall be the same for all persons
15 providing those services in the [~~State~~] state;

16 (D) Where any person is engaged in the business of a
17 home service provider, the tax shall be imposed
18 on the gross income received or derived from
19 providing interstate or foreign mobile
20 telecommunications services to a customer with a
21 place of primary use in this [~~State~~] state when
22 such services originate in one state and



1 terminate in another state, territory, or foreign
2 country; provided that all charges for mobile
3 telecommunications services which are billed by
4 or for the home service provider are deemed to be
5 provided by the home service provider at the
6 customer's place of primary use, regardless of
7 where the mobile telecommunications originate,
8 terminate, or pass through; provided further that
9 the income from charges specifically derived from
10 interstate or foreign mobile telecommunications
11 services, as determined by books and records that
12 are kept in the regular course of business by the
13 home service provider in accordance with section
14 239-24, shall be apportioned under any
15 apportionment factor or formula adopted under
16 subparagraph (C). Gross income shall not
17 include:

18 (i) Gross receipts from mobile
19 telecommunications services provided to a
20 customer with a place of primary use outside
21 this ~~[State,]~~ state;



(ii) Gross receipts from mobile telecommunications services that are subject to the tax imposed by chapter 239;

(iii) Gross receipts from mobile telecommunications services taxed under section 237-13.8; and

(iv) Gross receipts of a home service provider acting as a serving carrier providing mobile telecommunications services to another home service provider's customer.

For the purposes of this paragraph, "charges for mobile telecommunications services", "customer", "home service provider", "mobile telecommunications services", "place of primary use", and "serving carrier" have the same meaning as in section 239-22[-];

(7) Tax on insurance producers. Upon every person engaged as a licensed producer pursuant to chapter 431, there is hereby levied and shall be assessed and collected a tax equal to 0.15 per cent of the commissions due to that activity[-];



(8) Tax on receipts of sugar benefit payments. Upon the amounts received from the United States government by any producer of sugar (or the producer's legal representative or heirs), as defined under and by virtue of the Sugar Act of 1948, as amended, or other Acts of the Congress of the United States relating thereto, there is hereby levied a tax of one-half of one per cent of the gross amount received; provided that the tax levied hereunder on any amount so received and actually disbursed to another by a producer in the form of a benefit payment shall be paid by the person or persons to whom the amount is actually disbursed, and the producer actually making a benefit payment to another shall be entitled to claim on the producer's return a deduction from the gross amount taxable hereunder in the sum of the amount so disbursed. The amounts taxed under this paragraph shall not be taxable under any other paragraph, subsection, or section of this chapter[-]; and

(9) Tax on other business. Upon every person engaging or continuing within the [State] state in any business, trade, activity, occupation, or calling not included



1 in the preceding paragraphs or any other provisions of
2 this chapter, there is likewise hereby levied and
3 shall be assessed and collected, a tax equal to four
4 per cent of the gross income thereof. In addition,
5 the rate prescribed by this paragraph shall apply to a
6 business taxable under one or more of the preceding
7 paragraphs or other provisions of this chapter, as to
8 any gross income thereof not taxed thereunder as gross
9 income or gross proceeds of sales or by taxing an
10 equivalent value of products, unless specifically
11 exempted."

12 SECTION 6. (a) The department of business, economic
13 development, and tourism shall adopt initial rules establishing
14 the fees required by this Act without necessity of compliance
15 with chapter 91, Hawaii Revised Statutes; except that the
16 department shall hold at least one public hearing on the
17 proposed initial rules before adoption.

18 (b) The department of taxation shall adopt initial rules
19 implementing the general excise tax surcharge imposed by this
20 Act without necessity of compliance with chapter 91, Hawaii
21 Revised Statutes; except that the department shall hold at least



1 one public hearing on the proposed initial rules before
2 adoption.

3 (c) Subsections (a) and (b) shall not apply to subsequent
4 amendments to the initial rules adopted pursuant to those
5 subsections. Any subsequent amendments to the initial rules
6 shall be adopted in compliance with chapter 91, Hawaii Revised
7 Statutes.

8 SECTION 7. Statutory material to be repealed is bracketed
9 and stricken. New statutory material is underscored.

10 SECTION 8. This Act shall take effect on July 1, 2112;
11 provided that:

12 (1) Sections 2, 3, 4, and 5 shall take effect on July 1,
13 2112; and

14 (2) This Act shall be repealed on June 30, 2015, and
15 sections 201-14, 235-17, and 237-13, Hawaii Revised
16 Statutes, shall be reenacted in the form in which they
17 read on the day prior to the effective date of this
18 Act.



Report Title:

Film Industry Branch Special Fund; Creation

Description:

Creates a Film Industry Branch Special Fund with revenues from a general exercise tax surcharge on motion picture theaters and fees charged by the Department of Business, Economic Development, and Tourism for its film industry activities. Allows other revenues such as legislative appropriations, grants, gifts, and donations to be deposited into the special fund. Effective July 1, 2112. (HB2844 HD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

