

JAN 22 2016

A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Chapter 237, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§237- Exemption for health expenses. (a) There shall
5 be exempted from, and excluded from the measure of, the taxes
6 imposed by this chapter all of the gross proceeds from the sale
7 of goods or services related to health expenses.

8 (b) As used in this section, "health expenses" means any
9 expense incurred from the provision of goods or professional
10 services provided by hospitals and medical clinics and
11 facilities that are licensed by the appropriate state agencies,
12 and goods provided and services rendered under chapters 436E,
13 442, 447, 448, 448B, 451A, 451D, 451J, 451K, 452, 453, 453D,
14 455, 457, 457A, 457G, 458, 459, 461, 461J, 463E, 465, 466D,
15 466J, and 468E."

16 SECTION 2. New statutory material is underscored.
17



S.B. NO. 2276

1 SECTION 3. This Act shall take effect on July 1, 2016.

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S.B. NO. 2276

Report Title:

General Excise Tax; Health Expenses

Description:

Exempts from the general excise tax gross proceeds from the sale of certain goods and services related to health expenses.

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