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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

SECTION 1. Section 231-3.4, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

"(a) The department of taxation shall publish reports on the following:

(1) An annual report on Hawaii income patterns--

individuals;

(2) Hawaii income patterns--businesses;

(3) ~~[Tax]~~ An annual report on tax credits; and

(4) General excise tax exemptions that:

(A) Are tax expenditures at the wholesale rate;

(B) Are tax expenditures at the retail rate; and

(C) May be foregone opportunities to export taxes;

provided that the department of taxation shall

have the discretion to determine the exemptions

that fit within each of the categories within

subparagraphs (A), (B), and (C) and those that do

not fit into any of the categories. The



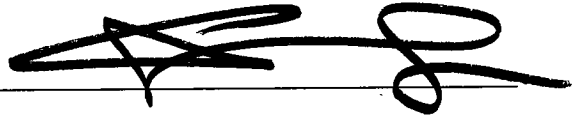
# H.B. NO. 140

1 department shall not be required to publish  
2 reports on exemptions that do not fit into any of  
3 the categories."

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 Statutory material to be repealed is bracketed  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

6 SECTION 3. This Act shall take effect upon its approval.

7  
INTRODUCED BY: \_\_\_\_\_

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JAN 19 2017



# H.B. NO. 140

**Report Title:**

Department of Taxation; Publication of Reports

**Description:**

Requires the department of taxation to publish certain reports relating to income tax patterns on an annual basis.

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

