
A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX EXEMPTIONS.

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

1 SECTION 1. The purpose of this Act is to help reduce the
2 impact of the general excise tax on Hawaii's people, while
3 encouraging them to practice healthy eating habits. By
4 incentivizing the consumption of healthy foods, this Act
5 promotes good health among the residents of the State.

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

9 "§237- Exemption for select healthy foods. (a) There
10 shall be exempted from, and excluded from the measure of, the
11 taxes imposed by this chapter all of the gross proceeds or
12 income arising from the manufacture, production, packaging, and
13 sale of the following food items within the State:

- 14 (1) Fresh fruits;
15 (2) Fresh meat;
16 (3) Fresh poultry;
17 (4) Fresh seafood;



1 (5) Fresh vegetables;

2 (6) Chocolate;

3 (7) Coffee;

4 (8) Dairy;

5 (9) Eggs;

6 (10) Honey;

7 (11) Nuts;

8 (12) Nut butters;

9 (13) Seeds; and

10 (14) Water.

11 (b) As used in this section:

12 "Dairy" means products manufactured for human consumption
13 that are derived from the processing of milk and includes fluid
14 milk products.

15 "Fresh fruits" means fruit produce in fresh form generally
16 considered perishable, whether or not packed in ice or held in
17 common or cold storage.

18 "Fresh meat", "fresh poultry", and "fresh seafood" means
19 meat, poultry, or seafood in fresh form generally considered
20 perishable, whether or not packed in ice or held in common or
21 cold storage.



1 "Fresh vegetables" means vegetable produce in fresh form
2 generally considered perishable, whether or not packed in ice or
3 held in common or cold storage.

4 "Nut butters" means ground nuts blended to make a paste or
5 spread.

6 "Nuts" means a fruit consisting of hard or tough shell
7 around an edible kernel.

8 "Seeds" means the grains or ripened ovules of fruits,
9 vegetables, or plants, such as sunflower seeds, flax seeds,
10 pumpkin seeds, and mixed nuts without sugared candies.

11 "Water" means drinking water that has no added sugar or
12 artificial sweeteners. It includes artisan, fluoridated,
13 mineral, purified, sparkling, spring, or sterile (distilled)
14 water."

15 SECTION 3. New statutory material is underscored.

16 SECTION 4. This Act shall take effect on July 31, 2150.



Report Title:

General Excise Tax Exemption; Healthy Foods

Description:

Provides a general excise tax exemption for the gross proceeds or income arising from the manufacture, production, packaging, and sale of select healthy foods in the State. (HB1502 HD1)

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