
A BILL FOR AN ACT

RELATING TO EXEMPTIONS.

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

1 SECTION 1. Section 237-24.75, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "**§237-24.75 Additional exemptions.** In addition to the
4 amounts exempt under section 237-24, this chapter shall not
5 apply to:

6 (1) Amounts received as a beverage container deposit
7 collected under chapter 342G, part VIII;

8 (2) Amounts received by the operator of the Hawaii
9 convention center for reimbursement of costs or
10 advances made pursuant to a contract with the Hawaii
11 tourism authority under section 201B-7; [~~and~~]

12 (3) Amounts received by a professional employer
13 organization that is registered with the department of
14 labor and industrial relations pursuant to chapter
15 373L, from a client company equal to amounts that are
16 disbursed by the professional employer organization
17 for employee wages, salaries, payroll taxes, insurance



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1 premiums, and benefits, including retirement,
2 vacation, sick leave, health benefits, and similar
3 employment benefits with respect to covered employees
4 at a client company; provided that this exemption
5 shall not apply to amounts received by a professional
6 employer organization after:

7 (A) Notification from the department of labor and
8 industrial relations that the professional
9 employer organization has not fulfilled or
10 maintained the registration requirements under
11 this chapter; or

12 (B) A determination by the department that the
13 professional employer organization has failed to
14 pay any tax withholding for covered employees or
15 any federal or state taxes for which the
16 professional employer organization is
17 responsible.

18 As used in this paragraph, "professional employer
19 organization", "client company", and "covered
20 employee" shall have the meanings provided in section
21 373L-1[-]; and



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Report Title:

General Excise Tax; Housing Choice Voucher Program; Exemption

Description:

Exempts rental income received for leasing housing to tenants participating in the federal housing choice voucher (section 8) program from the general excise tax.

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