

JAN 19 2018

A BILL FOR AN ACT

RELATING TO TAXATION.

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

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

"§237- Exemption of locally grown food. In addition to any other applicable exemption provided under this chapter, there shall be exempted from the measure of taxes imposed by this chapter all of the value or gross income derived from the sale of locally grown food produced and purchased within the State, including but not limited to produce, dairy products, eggs, fish, and meat."

SECTION 2. New statutory material is underscored.

SECTION 3. This Act shall take effect on July 1, 2018.

INTRODUCED BY:

Michelle D. Leland

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Be DP

B
Chair



S.B. NO. 2533

Report Title:

General Excise Tax; Locally Grown Food; Exemption

Description:

Exempts from the general excise tax the value or gross income derived from the sale of locally grown food produced and purchased within the State.

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

