
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 of agricultural products. In addition
5 to any other applicable exemption provided under this chapter,
6 there shall be exempted from the measure of taxes imposed by
7 this chapter all of the value or gross income derived from the
8 sale of agricultural products, including but not limited to
9 produce, dairy products, eggs, fish, and meat."

10 SECTION 2. New statutory material is underscored.

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



Report Title:

General Excise Tax; Agricultural Products; Exemption

Description:

Exempts from the general excise tax the value or gross income derived from the sale of agricultural products. (SD1)

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