

STAND. COM. REP. NO.

63

Honolulu, Hawaii

February 6, 2019

RE: H.B. No. 421  
H.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirtieth State Legislature  
Regular Session of 2019  
State of Hawaii

Sir:

Your Committee on Transportation, to which was referred H.B. No. 421 entitled:

"A BILL FOR AN ACT RELATING TO THE GENERAL EXCISE TAX,"

begs leave to report as follows:

The purpose of this measure is to create a five-year exemption from the general excise tax for helicopter servicing facilities subject to certain conditions.

Blue Hawaiian Helicopters and Maui Hotel & Lodging Association testified in support of this measure. The Mayor of the County of Hawai'i testified in opposition to this measure. The Department of Taxation, Tax Foundation of Hawaii, Activities & Attractions Association of Hawaii, and Jack Harter Helicopters provided comments.

Your Committee has amended this measure by:

- (1) Adopting a definition for "quiet technology" as it is commonly used and understood in the industry;
- (2) Changing the effective date to January 1, 2020, and amending the measure to sunset on December 31, 2024; and



- (3) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Transportation that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 421, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 421, H.D. 1, and be referred to your Committee on Economic Development & Business.

Respectfully submitted on  
behalf of the members of the  
Committee on Transportation,



HENRY J.C. AQUINO, Chair



