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## A BILL FOR AN ACT

RELATING TO THE CIGARETTE TAX AND TOBACCO TAX LAW.

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

1           SECTION 1. Section 245-16.5, Hawaii Revised Statutes, is  
2 amended by amending subsection (b) to read as follows:

3           "(b) This section shall not apply to [the]:

4           (1) The shipment of large cigars in fulfillment of a sale  
5           by mail order; or

6           (2) The shipment of tobacco products if any of the  
7           following conditions are met:

8           ~~[(1)]~~ (A) The tobacco products are exempt from taxes  
9           as provided by section 245-3(b); or

10           ~~[(2)]~~ (B) All applicable state taxes on the tobacco  
11           products are paid in accordance with the  
12           requirements of this chapter."

13           SECTION 2. This Act does not affect rights and duties that  
14           matured, penalties that were incurred, and proceedings that were  
15           begun before its effective date.

16           SECTION 3. Statutory material to be repealed is bracketed  
17           and stricken. New statutory material is underscored.



# H.B. NO. 797

1 SECTION 4. This Act shall take effect upon its approval.

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INTRODUCED BY:

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JAN 17 2025



# H.B. NO. 797

**Report Title:**

Cigarette Tax and Tobacco Tax Law; Unlawful Shipment of Tobacco Products; Large Cigars; Exemption

**Description:**

Exempts the shipment of large cigars in fulfillment of a sale by mail order from the offense of unlawful shipment of tobacco products.

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