

JAN 23 2025

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# A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX EXEMPTION.

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

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

4 "§237- Exemption for medical services. (a) There shall  
5 be exempted from, and excluded from the measure of, the taxes  
6 imposed by this chapter all of the gross proceeds arising from  
7 the sale of medical services.

8 (b) As used in this section, "medical services" means  
9 services provided by a person licensed under chapter 436E, 442,  
10 447, 448, 448B, 451A, 451J, 451K, 452, 453, 453D, 455, 457, 457A,  
11 457G, 458, 459, 461, 461J, 463E, 465, 465D, 466D, 466J, or 468E."

12 SECTION 2. New statutory material is underscored.

13 SECTION 3. This Act shall take effect upon its approval and  
14 shall apply to taxable years beginning after December 31, 2025.

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INTRODUCED BY: 



# S.B. NO. 1241

**Report Title:**

General Excise Tax; Exemptions; Medical Services; Dental

**Description:**

Establishes general excise tax exemptions for various medical services, including dental services.

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

