

JAN 17 2025

A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX.

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

1 SECTION 1. The purpose of this Act is to provide a general
2 excise tax exemption on gross proceeds arising from the
3 construction, sale, or installation of electric vehicle charging
4 infrastructure for five years to encourage and accelerate the
5 installation of more electric vehicle charging infrastructure in
6 the State.

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

10 "§237- Exemption for electric vehicle charging
11 infrastructure. (a) This chapter shall not apply to gross
12 proceeds received from the construction, sale, or installation
13 of electric vehicle charging infrastructure in places of public
14 accommodation; provided that, for the exemption to apply,
15 property owners shall install:

16 (1) Three level 2 charging stations for every fifty
17 parking stalls available; or



1 (2) One level 3 rapid charging station for every two
2 hundred parking stalls available.

3 (b) The seller shall keep records necessary for the
4 department of taxation to verify eligibility under this section.

5 (c) Sellers may make a tax exempt sale under this section
6 if the buyer property owner provides the seller with an
7 exemption certification in a form and manner prescribed by the
8 director of taxation. The seller shall retain a copy of the
9 certificate for the seller's files.

10 (d) The director of taxation shall adopt rules, pursuant
11 to chapter 91, necessary to administer this section.

12 (e) For purposes of this section:

13 "Battery charging station" means an electrical component
14 assembly or cluster of component assemblies designed to charge
15 electric vehicle batteries that meet or exceed state or county
16 electrical installation standards, codes, and rules.

17 "Battery exchange station" means a fully automated facility
18 that will enable an electric vehicle with an exchangeable
19 battery to enter a drive lane and exchange the depleted battery
20 with a fully charged battery through a fully automated process



1 that meets or exceeds state or county electrical installation
2 standards, codes, and rules.

3 "Electric vehicle charging infrastructure" means
4 structures, machinery, and equipment necessary and integral to
5 support an electric vehicle, including battery charging
6 stations, rapid charging stations, and battery exchange
7 stations.

8 "Level 2 charging station" shall have the same meaning as
9 defined in section 291-71.

10 "Rapid charging station" means an industrial grade
11 electrical outlet that allows for faster recharging of electric
12 vehicle batteries through higher power levels that meet or
13 exceed state or county electrical installation standards, codes,
14 and rules."

15 SECTION 3. If any provision of this Act, or the
16 application thereof to any person or circumstance, is held
17 invalid, the invalidity does not affect other provisions or
18 applications of the Act that can be given effect without the
19 invalid provision or application, and to this end the provisions
20 of this Act are severable.

21 SECTION 4. New statutory material is underscored.



1 SECTION 5. This Act, upon its approval, shall apply to
2 gross proceeds received after December 31, 2025; provided that
3 this Act shall be repealed on January 1, 2031.

4

INTRODUCED BY: *Jonica R. Franks*



S.B. NO. 1077

Report Title:

General Excise Tax; Exemption; Electric Vehicle Charging
Infrastructure

Description:

Provides a general excise tax exemption on gross proceeds received from the construction, sale, or installation of electrical vehicle charging infrastructure in certain circumstances. Repeals on 1/1/2031.

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