
A BILL FOR AN ACT

RELATING TO THE GENERAL EXCISE TAX.

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 gross proceeds of sales on eligible
5 groceries. (a) There shall be exempted from, and excluded from
6 the measures of, the tax imposed by this chapter all sales, and
7 the gross proceeds of all sales, of groceries.
8 (b) As used in this section:
9 "Groceries" means any food or food product for home
10 consumption that is eligible for purchase under the federal
11 supplemental nutrition assistance program (7 U.S.C. 2011-2036d)
12 and special supplemental nutrition program for women, infants,
13 and children (42 U.S.C. 1786).
14 "Groceries" may be further defined by the department, in
15 consultation with the federal Food and Nutrition Service of the
16 United States Department of Agriculture, through the enumeration
17 of food items in rules or a tax informational release."



1 SECTION 2. New statutory material is underscored.

2 SECTION 3. This Act, upon its approval, shall apply to
3 taxable years beginning after December 31, 2025.

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INTRODUCED BY:

Samuel S. Kay

JAN 16 2026



H.B. NO. 1585

Report Title:

Taxation; GET; Exemption; Groceries; SNAP; WIC

Description:

Exempts eligible groceries from the General Excise Tax. Applies to taxable years beginning after 12/31/2025.

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

