

JAN 23 2026

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 for groceries; kupuna. There shall be
5 exempted from, and excluded from the measure of, the taxes
6 imposed by this chapter on all of the gross proceeds or income
7 received from the sale of groceries purchased by any person who
8 is sixty-five years of age or older. For the purposes of this
9 section:

10 "Food" or "food product" means substances, whether in
11 liquid, concentrated, solid, frozen, dried, or dehydrated form,
12 that are sold for ingestion or chewing by humans and are
13 consumed for their taste or nutritional value.

14 "Groceries" means any food or food product for home
15 consumption except alcoholic beverages, tobacco, and hot foods
16 or hot food products prepared for immediate consumption.



1 "Groceries" may be further defined by the department of taxation
2 by rule or tax information release."

3 SECTION 2. New statutory material is underscored.

4 SECTION 3. This Act shall take effect on July 1, 2026.

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INTRODUCED BY: Rashid Farooq



S.B. NO. 2891

Report Title:

GET; Exemptions; Groceries; Kupuna

Description:

Exempts from the general excise tax, the gross process or income from the sale of groceries purchased by persons 65 years old and older.

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