THE SENATE
THIRTY-THIRD LEGISLATURE, 2025
STATE OF HAWAII

S.B. NO. 1241

JAN 23 2025

A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX EXEMPTION.

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

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

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

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

SECTION 2. New statutory material is underscored.

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

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.

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