

ACT 87

An Act Relating to Certain Service Businesses Rendering Services Upon the Order of or at the Request of an Intermediary, Amending Section 117-16(c), Revised Laws of Hawaii 1955 as Amended.

Be it Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 117-16(c), Revised Laws of Hawaii 1955 as amended, is hereby amended to read as follows:

“(c) Where a photoprinter (or the like), tire recapper, auto painter or any other person engaged in the business of cleaning, repairing or otherwise restoring to useful service tangible personal property renders services upon the order of or at the request of another taxpayer who, by reason of constituting an intermediary between the person rendering such services and the ultimate recipient of the benefits of such services, is required to include the rendering of the same services in the measure of the tax levied on him under subsection (f) of section 117-14, or levied on him as a retailer of services under section 117-14.6, so much gross income as is derived from the rendering of such services shall be subjected to a tax on the person rendering such services at the rate of one-half of one per cent and shall be subjected to a tax on the aforesaid intermediary at the rate of three and one-half per cent.”

SECTION 2. This Act shall take effect upon its approval.

(Approved May 28, 1963.) **S.B. 1031.**
