

ACT 198

H.B. NO. 261

A Bill for an Act Relating to the General Excise Tax.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 237-18, Hawaii Revised Statutes, is amended by amending subsection (f) to read as follows:

“(f) Where insurance agents, including general agents, subagents, or solicitors, who are not employees and are licensed pursuant to chapter 431, or real estate brokers or salesmen, who are not employees and are licensed pursuant to chapter 467, produce commissions which are divided between such general agents, subagents, or solicitors, or between such real estate brokers or salesmen, as the case may be, the tax levied under section 237-13(6), or under section 237-16, shall apply to each such person with respect to his portion of the commissions, and no more.”

SECTION 2. New material is underscored. In printing this Act, the revisor of statutes need not include the underscoring.\*

SECTION 3. This Act shall take effect on July 1, 1977.

(Approved June 9, 1977.)

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\*Edited accordingly.