H.B. NO. 1643

A Bill for an Act Relating to Nursing Facility Tax.

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

SECTION 1. Section 346E-2, Hawaii Revised Statutes, is amended by amending subsection (e) to read as follows:

"(e) The taxes imposed by this section shall terminate at the end of the month following the time at which the taxes no longer qualify as permissible under section 1903(w) of the federal Social Security Act[.]; but not before July 1, 1997."

SECTION 2. Section 8 of Act 315, Session Laws of Hawaii 1993, as amended by Act 230, Session Laws of Hawaii 1994, is amended to read as follows:

""SECTION 8. This Act, upon its approval, shall:

- (1) Take effect on July 1, 1993, or the effective date of reimbursement changes referred to in section -14 of section 1 of this Act, whichever is later; and
- (2) Apply to nursing facility income arising from activities occurring on and after the effective date of this Act and before July 1, [1995.] 1997."

SECTION 3. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 4. This Act shall take effect upon its approval.

(Approved June 14, 1995.)