
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. Section 237-16.8, Hawaii Revised Statutes, is
2 amended to read as follows:
3 "~~[+]§237-16.8[+]~~ **Exemption of certain convention,**
4 **conference, and trade show fees.** In addition to any other
5 applicable exemption provided under this chapter, there shall be
6 exempted from the measure of taxes imposed by this chapter all
7 of the value or gross income derived by a [~~fraternal benefit,~~
8 ~~religious, charitable, scientific, educational, or other]~~
9 nonprofit organization under section 501(c) of the Internal
10 Revenue Code of 1986, as amended, from fees for convention,
11 conference, or trade show exhibit or display spaces; provided
12 that the gross proceeds of sales by a [~~vender~~] representative
13 authorized or employed by an unlicensed seller through the use
14 of exhibit or display space at a conference, convention, or
15 trade show shall be subject to the imposition of the general
16 excise tax under section 237-13."

17 SECTION 2. Statutory material to be repealed is bracketed
18 and stricken. New statutory material is underscored.



1 SECTION 3. This Act shall take effect upon its approval.

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H.B. NO. 333

Report Title:

General Excise Tax

Description:

Repeals the general excise tax exemption on income derived by fraternal benefit, religious, charitable, scientific, and educational nonprofit organizations from fees for convention, conference, or trade show exhibits or display spaces. Specifies that representatives authorized or employed by an unlicensed seller through the use of exhibit or display space at a conference, convention, or trade show is subject to the general excise tax.

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