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# A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX EXEMPTIONS.

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

1           SECTION 1. The purpose of this Act is to help reduce the  
2 impact of the general excise tax and thereby reduce the cost-of-  
3 living for Hawaii residents by exempting amounts received for  
4 medical services.

5           SECTION 2. Chapter 237, Hawaii Revised Statutes, is  
6 amended by adding a new section to be appropriately designated  
7 and to read as follows:

8           "§237- Exemption for medical services. (a) There shall  
9 be exempted from, and excluded from the measure of, the taxes  
10 imposed by this chapter all of the gross proceeds arising from  
11 the sale of medical services.

12           (b) As used in this section, "medical services" means:  
13 Professional services provided by hospitals and medical clinics  
14 and facilities that are licensed by the appropriate state  
15 agencies and services rendered under chapters 436E, 442, 447,  
16 448, 448B, 451A, 451J, 452, 453, 455, 457, 457A, 457G, 458, 459,  
17 461, 461J, 463E, 465, 466J, and 468E."



# H.B. NO. 350

1 SECTION 3. New statutory material is underscored.

2 SECTION 4. This Act shall take effect upon its approval  
3 and shall apply to taxable years beginning after December 31,  
4 2017.

INTRODUCED BY:

JAN 20 2017



# H.B. NO. 350

**Report Title:**

General Excise Tax; Exemption, Medical Services

**Description:**

Provides a general excise tax exemption for medical services after December 31, 2017.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

