
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 237-2, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "§237-2 "Business", "engaging" in business, defined.
4 "Business" as used in this chapter, includes all activities
5 (personal, professional, or corporate), engaged in or caused to
6 be engaged in with the object of gain or economic benefit either
7 direct or indirect, without regard to physical presence in the
8 State, but does not include casual sales. A person with no
9 physical presence in the State is engaged in "business" in this
10 State if the person has gross receipts attributable to this
11 State of \$100,000 or more.

12 The term "engaging" as used in this chapter with reference
13 to engaging or continuing in business also includes the exercise
14 of corporate or franchise powers."

15 SECTION 2. Statutory material to be repealed is bracketed
16 and stricken. New statutory material is underscored.

17 SECTION 3. This Act shall take effect on July 1, 2017.



Report Title:

General Excise Tax; Businesses Without Physical Presence in the State

Description:

Amends the definition of "business" in the State's general excise tax law. (SD2)

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