



EXECUTIVE CHAMBERS  
HONOLULU

DAVID Y. IGE  
GOVERNOR

June 12, 2018

**GOV. MSG. NO. 1141**

The Honorable Ronald D. Kouchi,  
President  
and Members of the Senate  
Twenty-Ninth State Legislature  
State Capitol, Room 409  
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki,  
Speaker and Members of the  
House of Representatives  
Twenty-Ninth State Legislature  
State Capitol, Room 431  
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on June 12, 2018, the following bill was signed into law:

SB2514 SD1 HD1 CD1

RELATING TO TAXATION  
**ACT 041 (18)**

Sincerely,

DAVID Y. IGE  
Governor, State of Hawai'i

# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Chapter 237, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4 "§237- Engaging in business in the State. A person is  
5 engaging in business in the State, whether or not the person has  
6 a physical presence in the State, if in the current or  
7 immediately preceding calendar year:

8 (1) The person's gross income or gross proceeds from the  
9 sale of tangible personal property delivered in the  
10 State, services used or consumed in the State, or  
11 intangible property used in the State is \$100,000 or  
12 more; or

13 (2) The person sold tangible personal property delivered  
14 in the State, services used or consumed in the State,  
15 or intangible property used in the State in two  
16 hundred or more separate transactions."

17 SECTION 2. New statutory material is underscored.



1 SECTION 3. This Act shall take effect on July 1, 2018, and  
2 shall apply to taxable years beginning after December 31, 2017.

APPROVED this 12 day of JUN, 2018




GOVERNOR OF THE STATE OF HAWAII

**THE SENATE OF THE STATE OF HAWAII**

Date: May 1, 2018  
Honolulu, Hawaii 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the  
Senate of the Twenty-ninth Legislature of the State of Hawai'i, Regular Session of 2018.

  
President of the Senate

  
Clerk of the Senate

SB No. 2514, SD 1, HD 1, CD 1

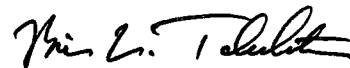
THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: May 1, 2018  
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Twenty-Ninth Legislature of the State of Hawaii, Regular Session of 2018.



Scott K. Saiki  
Speaker  
House of Representatives



Brian L. Takeshita  
Chief Clerk  
House of Representatives