

JAN 22 2021

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# A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX.

**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:

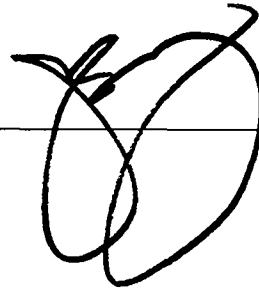
4           "§237-       Exemption of sales of advertisements by radio  
5 broadcasting stations. There shall be exempted from, and  
6 excluded from the measure of, the taxes imposed by this chapter  
7 all of the gross proceeds arising from sales of advertisements  
8 by radio broadcasting stations."

9           SECTION 2. New statutory material is underscored.

10          SECTION 3. This Act shall take effect on July 1, 2021.

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INTRODUCED BY: \_\_\_\_\_

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# S.B. NO. 919

**Report Title:**

General Excise Tax; Exemption; Radio Broadcasting Stations;  
Advertisements

**Description:**

Exempts from the general excise tax the sales of advertisements  
by radio broadcasting stations.

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

