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# A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX REPORTING FOR SPECIAL EVENTS.

**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- Requirements for special event operators; online  
5 form. (a) The department shall develop an online form to be  
6 filled out by special event operators, regarding sellers  
7 engaging in business at all special events for which a person is  
8 a special event operator. The form shall be completed each time  
9 a special event operator's periodic general excise tax returns,  
10 for periods during which one or more special events occurred,  
11 are filed with the department.

12           (b) The form required under subsection (a) shall be  
13 published on the department's website and shall require the  
14 special event operator to provide the department with the  
15 following information:

16           (1) The name of each seller at the special event,  
17 including any names under which the seller is doing  
18 business;



1       (2) The address or primary place of business of each  
2       seller;

3       (3) The business license number issued under section 237-9  
4       of each seller; and

5       (4) Any other information requested by the department.

6       (c) The department may issue citations to any special  
7       event operator who fails to complete an accurate form as  
8       required by this section. A citation issued pursuant to this  
9       subsection shall include a monetary fine of not more than:

10       (1) \$250 for a first violation for which a citation is  
11       issued;

12       (2) \$500 for a second violation for which a citation is  
13       issued; and

14       (3) \$2,500 for a third and any subsequent violation for  
15       which a citation is issued.

16       (d) For the purposes of this section:

17       "Special event" means any event organized by a special  
18       event operator at which two or more persons offer property or  
19       services for sale or exchange. Special events include but are  
20       not limited to swap meets, art shows, cultural festivals or



1 events, carnivals, local fairs, farmers' markets, sporting  
2 events, food truck events, craft fairs, and flea markets.

3 "Special event operator" means any person who charges a fee  
4 or otherwise receives income in exchange for promoting,  
5 organizing, managing, or otherwise operating a special event."

6 SECTION 2. New statutory material is underscored.

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

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**Report Title:**

Department of Taxation; General Excise Tax; Special Event Operators; Required Form

**Description:**

Requires the department of taxation to develop an online form to be filled out by special event operators, regarding sellers engaged in business at all special events for which a person is a special event operator. Grants the department of taxation the authority to issue citations for failure to complete an accurate form. (SD1)

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

