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August 10, 2004

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2004-10

RE: Act 214, Session Laws of Hawaii 2004, Relating to the General Excise Tax (Act 214)

On July 13, 2004, the Governor signed S.B. No. 2396, S.D. 1, H.D. 1, C.D. 1, into law as Act 214. Act 214 provides a fraternal benefit, religious, charitable, scientific, educational, or other nonprofit organization under section 501(c) of the Internal Revenue Code (IRC), a general excise tax (GET) exemption for gross income derived from fees for convention, conference, or trade show exhibit or display spaces. However, gross proceeds of sales by a vendor through the use of exhibit or display space at a conference, convention, or trade show, remain subject to the imposition of the GET.

The amendments made by this Act are effective as of July 1, 2004

Current forms and other tax information are available at the Department's website at: www.state.hi.us/tax. If you know which tax form or publication you need, please call the Department's request line at 808-587-7572, or toll-free from the neighbor islands and continental U.S. at 1-800-222-7572. This service is available 24 hours a day, 7 days a week.

KURT KAWAFUCHI
Director of Taxation

HRS Section Explained: HRS section 237-___.