

JAN 19 2007

A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX.

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

1 SECTION 1. Section 237-24.9, Hawaii Revised Statutes, is
2 amended by amending the definition of "maintenance" in
3 subsection (b) to read as follows:

4 "\"Maintenance\" means the upkeep of aircraft engines,
5 hydraulic and electrical systems, galley carts, cargo
6 containers, and all other components which are an integral part
7 of an aircraft, but does not include refueling, janitorial
8 services or cleaning, restocking of aircraft and passenger
9 supplies, or loading or unloading of cargo and passenger
10 baggage."

11 SECTION 2. New statutory material is underscored.

12 SECTION 3. This Act shall take effect on July 1, 2007.

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INTRODUCED BY: 



Report Title:

General Excise Tax Exemption; Aircraft Maintenance

Description:

Provides general excise tax exemption for maintenance of aircraft galley carts and cargo containers.

