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June 26, 2007

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2007-09

RE: Act 173, Session Laws of Hawaii 2007, Relating to General Excise Tax

On June 13, 2007, Governor Linda Lingle signed into law Senate Bill 678 SD 1, HD 1, CD 1, as Act 173.

Act 173 amends Section 237-24.75, Hawaii Revised Statutes, by exempting from the general excise tax amounts received by the operator of the Hawaii Convention Center as reimbursement for the costs or advances made pursuant to the operating contract with the Hawaii Tourism Authority.

Act 173 takes effect on June 13, 2007 and applies to gross income or gross proceeds received after this date.

For more information on Act 173, please contact the Rules Office at 808-587-1577.

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