



TAX FACTS

From the
State of Hawaii, Department of Taxation

August, 1999

Revised September, 1999

BUSINESS TAX INCENTIVES

99-2

Over the years, many tax incentives and tax measures have been enacted, many of which escape the public's attention. This issue of TAX FACTS provides a description of some of the tax incentives and tax breaks that are available to businesses in Hawaii as of August 1999.

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INCOME TAX INCENTIVES

1. \$750 Million Income Tax Cut

Effective January 1, 1999, with the enactment of Act 157, Session Laws of Hawaii 1998, Hawaii's taxpayers were granted a \$750 million income tax cut to be spread out over four years. This positively impacted businesses in Hawaii because 80% of Hawaii's businesses are sole proprietorships, while still others are pass through entities like S-corporations and partnerships, of which most of the owners file individual income tax returns.

Section 235-51, Hawaii Revised Statutes (HRS).

2. Capital Goods Excise Tax Credit

The capital goods excise tax credit reimburses businesses for the general excise or use tax they pay on the purchase or importation of tangible personal property.

To be eligible for the credit, the property shall be depreciable property, used in the taxpayer's trade or business in Hawaii, and was subject to Hawaii's general excise or use tax at the rate of 4% upon acquisition. The credit is equal to 4% of the cost of the eligible property and is refundable. Additionally, the credit is to be claimed within twelve months of the close of the taxable year.

Attach Form N-312, Capital Goods Excise Tax Credit, to the income tax return to claim the tax credit. Form N-312A, Information Statement Concerning the Capital Goods Excise Tax Credit, should be furnished to members of partnerships, beneficiaries of estates and trusts, or shareholders of S Corporations, and attached to Form N-312.

For more information, see Tax Information Releases No. 88-6, 88-8, and 89-4. Section 235-110.7, HRS.

3. Energy Conservation Tax Credit

Each resident taxpayer who files an individual, corporate, or franchise tax return may claim a refundable income tax or franchise tax credit for a solar or wind energy system, heat pump, or ice storage system installed and placed in service during the taxable year.

If the tax credit exceeds the taxpayer's income tax liability, the excess of the tax credit may be carried over until exhausted.

Attach Form N-157, Credit for Energy Conservation (for individuals) or Form N-306, Credit for Energy Conservation (for corporations or franchises), to the income tax return to claim the tax credit. Form N-157A, Information Statement Concerning Credit for Energy Conservation, should be prepared by every Hawaii partnership, condominium apartment association, S corporation, estate, or trust for each individual or corporate member, partner, S corporation shareholder, beneficiary of an estate or trust, in order that the prorated amount of each entity's tax credit may be claimed by the individual or corporate taxpayer. Form N-157A, if applicable, must be attached to Form N-157 or N-306.

For more information see Tax Information Release No. 80-3. Section 235-12, HRS. Section 241-4.6, HRS.

4. High-Technology Business Investment Tax Credit (Act 178, SLH 1999)

The high-technology business investment tax credit provides a nonrefundable income tax credit to encourage investment in "qualified high technology businesses."

The tax credit is equal to 10% of the investment made, up to a maximum credit of \$500,000 per year, per business. The credit can be taken against income tax, insurance premium tax, and franchise tax (financial institutions) for tax years 1999 - 2005 (for investments on or after July 1, 1999). If the tax credit exceeds the taxpayer's tax liability, the excess of the tax credit may be carried over to subsequent years until exhausted.

5. Tax Credit for Increasing Research Activities
(Act 178, SLH 1999)

Effective January 1, 2000 through December 31, 2005, a taxpayer is allowed an income tax credit for increased research activities similar (but at a lower rate) to that of section 41 (with respect to the credit for increasing research activities) and section 280C(c) (with respect to certain expenses for which the credit for increasing research activities are allowable) of the Internal Revenue Code.

If the tax credit for increased research activities exceeds the amount of income tax due, the excess of the tax credit may be carried over until exhausted.

6. Enterprise Zone Tax Credit.

An eligible business located in an enterprise zone can reduce its state taxes and receive other county benefits for up to seven years by satisfying the enterprise zone hiring and gross receipts requirements.

A qualified business which has received certification from the Department of Business, Economic, Development & Tourism (DBEDT) may claim the enterprise zone tax credit.

Businesses which satisfy all requirements will qualify for an income tax credit equal to an 80% reduction of state income tax the first year. (This reduction goes down 10% each year for 6 additional years). In addition, certified businesses would be entitled to an enterprise zone credit equal to 80% of unemployment insurance premiums paid on the payroll of all employees employed in the enterprise zone for the first year. (This reduction similarly goes down 10% each year for 6 additional years).

(For general excise tax exemptions applicable to businesses, including construction contractors operating in the enterprise zone, refer to Question #19.)

To find out if a business is eligible and located in an enterprise zone, call the Mayor's office of the county in which the business is or will be located, or the DBEDT.

Attach Form N-756, Enterprise Zone Tax Credit, to the income tax return to claim the tax credit. Form N-756A, Information Statement, should be furnished to members of partnerships or shareholders of an S corporation, and attached to Form N-756, along with a copy of the certification issued by DBEDT.

Section 209E-11, HRS.

7. Credit for Employment of Vocational Rehabilitation Referrals

A credit for wages paid to vocational rehabilitation referrals is deductible from the taxpayer's net income tax liability. "Vocational rehabilitation referral" means any individual who is certified by the Department of Human Services (DHS), Vocational Rehabilitation and Services for the Blind Division, in consultation with the Hawaii State Employment Service of the Department of Labor and Industrial Relations.

The amount of the tax credit for the taxable year is equal to 20% of the qualified first-year wages paid to the vocational rehabilitation referrals for that year.

Use Form N-884 for new employees who are vocational rehabilitation referrals to claim a credit for the wages paid or accrued for them during their first year of employment.

Section 235-55.91, HRS.

8. Low-Income Housing Tax Credit

An owner of a residential rental building in a qualified low-income housing project can claim a low-income housing tax credit over a 10-year period. Hawaii's tax credit is equal to 30% of the federal credit, which must be claimed in order to claim the Hawaii credit. The federal credit is claimed on federal Form 8586.

All claims for allocation of the low-income housing credit are filed with The Housing and Community Development Corporation of Hawaii (HCDCH), the State housing credit agency. HCDCH determines the amount of the credit allocation, if necessary, and returns the claim to the taxpayer. The taxpayer then files this credit allocation form issued by the HCDCH with the taxpayer's tax return.

Attach Form N-586, Tax Credit for Low-Income Housing, and a copy of federal Form 8586 to the tax return to claim the tax credit. In addition, the certificate issued by the HCDCH must be attached to Form N-586.

Section 235-110.8, HRS.

9. Fuel Tax Credit for Commercial Fishers

The purpose of this credit is to provide an incentive to expand the fishing industry of the State by providing for a refund through an income tax credit to commercial fishers of the fuel taxes paid on the purchase of liquid fuel.

Each principal operator of a commercial fishing vessel who files an individual or corporation income tax return for a taxable year may claim a fuel tax credit against the Hawaii state income tax.

"Commercial fishing vessel" means any water vessel which is used to catch or process fish or transport fish loaded on the high seas. "Principal operator" means any individual or corporate resident taxpayer who derives at least 51% of the taxpayer's gross annual income from commercial fishing operations.

The amount of the credit is determined by the total fuel taxes imposed under §243-4(a), Hawaii Revised Statutes, and paid by the principal operator during the taxable year. The tax credit shall be deductible from the principal operator's individual or corporate income tax liability.

Form N-163, Fuel Tax Credit for Commercial Fishers - Individual, or Form N-308, Fuel Tax Credit for Commercial Fishers - Corporate, should be attached to the income tax return to claim the tax credit. Form N-163A, Information Statement Concerning Fuel Tax Credit for Commercial Fishers, should be prepared by every partnership, fishing cooperative, estate, trust, or S Corporation for each individual or corporate member, cooperative member, beneficiary, or shareholder, respectively, in order that the prorated amount of each entity's tax credit may be claimed by the individual or corporate taxpayer. Form N-163A, if applicable, should be attached to Form N-163 or N-308.

Section 235-110.6, HRS.

10. Motion Picture and Film Production Income Tax Credit

Each taxpayer subject to Hawaii's net income tax, who incurs production costs and transient accommodations costs in Hawaii while producing a motion picture or television film that benefits Hawaii's economy, may claim a motion picture and film production income tax credit for the taxable year.

The tax credit is comprised of two parts: 1) an amount up to 4% of the costs incurred in Hawaii in the production of motion picture or television films, and 2) an amount up to 7.25% of the costs incurred in Hawaii in the production of motion picture or television films for actual expenditures for transient accommodations. This tax credit is also refundable.

Attach Form N-316, Motion Picture and Film Production Income Tax Credit, to the income tax return to claim the tax credit. .

For more information, see Tax Information Release No. 98-1. Section 235-17, HRS.

11. Stock Options from a Qualified High Technology Business

Act 178, Sessions Laws of Hawaii (SLH)1999, provides that effective January 1, 2000, all income received from stock options from a qualified high technology business by an employee that would otherwise be taxed as ordinary income or as capital gains is exempt from income tax. "Qualified high technology business" means a business performing qualified research. "Qualified research" means (1) the same as in section 41(d) of the Internal Revenue Code or (2) developing, designing, modifying, programming, and licensing computer software.

12. Royalties and Other Income Derived from Patents and Copyrights Received from Qualified High Technology (Act 178, SLH 1999)

Effective January 1, 2000, amounts received by an individual or a qualified high technology business as royalties and other income derived from patents and copyrights owned by the individual or qualified high technology business, and developed and arising out of a qualified high technology business, will be exempt from income tax.

GENERAL EXCISE TAX INCENTIVES

13. Sales of Tangible Personal Property Shipped Out of the State

The value of the manufacturing or producing activity and the gross proceeds received by a manufacturer, producer, or seller of tangible personal property shipped to a point outside of the State where it is resold or otherwise consumed or used outside the State, are exempt.

Form G-61, Export Exemption Certificate, or an alternative document, shall be completed in order for the manufacturer, producer, or seller to claim the general excise tax exemption. This certificate is retained at the manufacturer, producer, or seller's place of business.

For more information, see Tax Information Release No. 98-5 and Section 237-29.5, HRS.

14. Sales to the Federal Government

Sales of tangible personal property to the federal government and state and federal credit unions are exempt. This exemption does not apply to federal cost-plus contractors or service providers (even if the service provider separately bills for the item of tangible personal property). (Refer to Sections 237-13(2)(e) and 237-13(3)(c), HRS, for treatment by federal cost-plus contractors).

For more information, see Tax Information Release No. 80-1. Section 237-25(a), HRS.

15. Sales of Tangible Personal Property for Resale at Wholesale

Effective July 1, 1998, amounts received from sales of tangible personal property, imported into the State by a licensed taxpayer to another licensed taxpayer, for further resale at wholesale are exempt. This exemption applies only to the initial sale of imported tangible personal property to a licensed taxpayer for subsequent resale at wholesale, and does not apply to subsequent wholesale sales.

To claim this exemption, the purchaser shall complete Form G-17, A Resale Certificate, certifying that the purchaser is reselling the imported tangible personal property at wholesale. The completed Form G-17 is to be retained by the seller for its records. Without this certificate, it is assumed that the sale is not a sale for resale at wholesale, unless the purchaser's business is exclusively sales for resale at wholesale.

For more information, see Tax Information Release No. 98-8 and Section 237-29.55, HRS.

16. Exported Services

Under Act 70, SLH 1999, gross income or gross proceeds received after December 31, 1999, derived from contracting as defined under Section 237-6, HRS, or services performed by a person engaged in a service business or calling in the State for a customer located outside the State, are exempt from the general excise tax provided the contracting or services are for resale, consumption, or use outside the State; and the value or gross income derived from the contracting or services performed would otherwise be subject to the general excise tax on contracting or services at the highest rate.

The general excise tax also would not apply to the gross income derived from contracting or services for a purchaser who resells all of the contracting or services for resale, consumption, or use outside the State.

17. Exemption of Certain Computer Services

All of the gross proceeds arising from technical services (development, design, modification, and programming) necessary for the production and sale of computer software where that software is shipped or transmitted to a customer at a point outside the State for use outside the State is exempt from the general excise tax.

For more information, see Tax Information Release No. 88-2. Section 237-29.6, HRS.

NOTE: This law will be repealed on January 1, 2000, since it will no longer be required due to Act 70, SLH 1999, which provides for an exemption for exported services. See question #16.

18. Affordable Housing Projects

An exemption is provided for gross income received by contractors as well as any other business receiving gross income for the planning, design, financing, construction, sale or lease of a qualified low or moderate income housing project in the State. The exemption applies to gross income from contracting activity, sales by vendors to contractors of building materials incorporated into the project, management fees received by the managing agents of the project, rents, etc.

To qualify for the exemption, the general contractor must complete Form G-37, General Excise Tax Exemption for Certified or Approved Housing Projects, for each contractor, supplier, etc., connected with the project, and submit it to the Housing and Community Development Corporation of Hawaii (HCDCH) if a State project, or to the respective counties for approval. For more information on the certifying agencies, see Department of Taxation Announcement No. 98-24.

Section 237-29, HRS.

19. Enterprise Zones

The gross proceeds from the manufacture or wholesale of tangible personal property, or the engaging in a service business by a qualified business in the enterprise zone are exempt from the general excise tax. Businesses which satisfy all requirements and are certified by the Department of Business, Economic, Development & Tourism (DBEDT) will qualify for 100% exemption from the general excise tax for up to seven years. This also includes an exemption on the gross proceeds received by a contractor for construction activity performed for a qualified business within an enterprise zone. For more information, see question #6.

Section 209E-11, HRS.

20. Foreign Trade Zone Sales

Sales of all products which are admitted into the foreign trade zone and made directly to any common carrier in interstate or foreign commerce for consumption or use out-of-state by the crew or passengers on the ships or airplanes are exempt.

The foreign trade zone is considered to be a federal enclave, covered by the foreign commerce clause provisions which protects the exported and imported goods. Thus, any business activity within its boundaries are exempt from taxation by the State.

Section 212-8, HRS.

21. Taxes

Amounts received to pay the following taxes are exempt:

- *Fuel taxes collected by distributors. Section 237-24(8), HRS.*
- *Hawaii liquor taxes collected by dealers. Section 237-24(9), HRS.*

- *Hawaii cigarette and tobacco taxes paid by wholesalers. Section 237-24(10), HRS.*
- *Federal excise taxes imposed on articles sold at retail and collected from purchasers. Section 237-24(11), HRS.*
- *Federal taxes imposed on sugar manufactured in Hawaii. Section 237-24(12), HRS.*
- *Transient accommodations taxes visibly passed on. Section 237-24.3(8), HRS.*
- *Rental motor vehicle and tour vehicle surcharge taxes visibly passed on. Section 237-24.7(3), HRS.*

22. Common Paymaster

When an individual works for several related corporate entities at the same time and is paid by one corporation on behalf of them all, the corporation paying the employee on behalf of all the corporations is called the common paymaster. The common paymaster is reimbursed by the other related entities/employers for their common employees' wages. The amounts received by the common paymaster from the other related entities/employers as reimbursement for the common employee's wages are exempt from the general excise tax.

Section 237-23.5(b), HRS.

23. Related Entities

Amounts received by one related entity to another for legal and accounting services and those managerial and administrative services performed by an employee, officer, partner, trustee, member, or manager in the person's capacity as an employee, officer, partner, trustee, sole proprietor, member, or manager of one of the related entities, including overhead costs attributable to those services, are exempt from the general excise tax. For definition of related entities and services, refer to Section 237-23.5(a), HRS. Section 237-24.7(9), HRS, also provides a similar exemption for telecommunication companies.

24. Certain Scientific Contracts with the United States.

All of the gross proceeds derived by a contractor or subcontractor from the performance of certain scientific contracts with the federal government are exempt from the general excise tax. The sales of tangible personal property to the contractor or subcontractor also are exempt from the tax provided that the tangible personal property is affixed to, or becomes a physical or integral part of the scientific facility, or which is entirely consumed during the performance of the service required by the contractor or subcontractor..

For more information, see Tax Information Release No. 35-71 and Section 237-26, HRS.

25. Small Business Innovation Research Grants

Amounts received as grants awarded by the High Technology Development Corporation under section 206M-15, HRS, that supplement federal small business innovation research phase 1 awards or contracts are exempt.

Section 237-24.7(10), HRS.

26. Transportation and Handling of Agricultural Commodities

Amounts received for loading, unloading and shipping of agricultural commodities between islands in the State from a producer or produce dealer are exempt.

Section 237-24.3(1), HRS.

27. Services Related to Ships and Aircraft

Amounts received from the loading or unloading of ships or aircraft; tugboat services including pilotage fees and towage of ships, barges, or vessels in and out of harbors or from one pier to another; and the transportation of pilots or governmental officials to ships, barges or vessels offshore; rigging gear; checking freight and similar services; standby charges; and use of moorings and running mooring lines are exempt.

Section 237-24.3(4), HRS.

28. Shipbuilding and Ship Repair Business

All gross proceeds arising from shipbuilding and ship repairs rendered to surface vessels federally owned or engaged in interstate or international trade are exempt.

Section 237-28.1, HRS.

29. Aircraft Service and Maintenance Facility

Effective July 1, 1997, amounts received from the servicing and maintenance of aircraft, or from the construction of an aircraft service and maintenance facility in the State are exempt.

Section 237-24.9, HRS.

30. Air Pollution Control Facility

Sales of new air pollution control facilities and of tangible personal property used in their construction, use, or maintenance, are exempt from the general excise tax. These facilities must be certified by the Department of Health at least once every five years.

Section 237-27.5, HRS.

31. Sublease Deduction

To alleviate pyramiding on subleases, effective October 1, 1998, a deduction is allowed a taxpayer lessee who leases real property from a lessor under a written lease, and subsequently subleases that same real property to a sublessee under a written lease. The deduction is phased in over seven years. When fully phased in, the tax on the remaining income will amount to the equivalent of ½ of 1% general excise tax on subleased income. The sublease deduction is calculated on a worksheet prescribed by the Department.

For more information, see section 18-237-16.5, Hawaii Administrative Rules (HAR), Form G-71, General Excise Sublease Deduction Certificate, and Form G-72, Sublease Deduction Worksheet.

Section 237-16.5, HRS.

32. Subcontract Deduction

A prime contractor (or a developer) may be eligible for a deduction for payments to a subcontractor or a specialty contractor, if certain conditions are met. To claim the deduction, the contractor shall list the subcontractor and the subcontractor's general excise tax license number on the back of the general excise tax return.

For more information, see Tax Information Release No. 84-2 and Tax Facts 97-1. Section 237-13(3)(B).

33. Wholesale Sale of Services

Generally, the gross income of any service business is taxed at the rate of 4%. However, under Act 71, SLH 1999, a service provider may qualify for a lower tax rate starting from 3½% and decreasing ½ of 1% each year over a 6 year period starting from January 1, 2000. In calendar year 2006 and thereafter, the tax rate will be ½ of 1%. To qualify for the lower rate, the benefit of the service should pass to the customer of the licensed seller, licensed contractor, or person furnishing transient accommodations as an identifiable element of the other service or property to be sold, the contracting, or the furnishing of transient accommodations. Also, the service should not constitute overhead to the licensed seller, licensed contractor, or person furnishing transient accommodations.

The following are sales of services at wholesale:

Service-to-service transaction: A service is rendered upon the order or request of a licensed seller for the purpose of rendering another service in the course of the seller's service business or calling.

Service-to-goods transaction: A service is rendered upon the order or request of a licensed seller for the purpose of manufacturing, producing, preparing, or acquiring tangible personal property to be sold.

Services-to-contracting transaction: A service is rendered upon the order or request of a licensed contractor as defined in section 237-6, HRS, for the purpose of assisting that licensed contractor in executing a contract.

Services-to-transient accommodations furnishing transaction: A service is rendered upon the order or request of a person subject to tax under section 237D-2, HRS, for the purpose of furnishing transient accommodations.

34. Intermediary Services Taxed at a Lower Rate

Generally, the gross income of any service business is taxed at the rate of 4%. However, any service business, calling, or professional services, qualifies for a ½ of 1% intermediary services rate if the following conditions are met:

- 1) The taxpayer must provide services;
- 2) Upon the request or order of another service business, which acts as an intermediary between the taxpayer and the ultimate customer of the service;
- 3) Both the taxpayer and intermediary are licensed persons in the State;
- 4) There are at least three parties; and

- 5) The gross income received by a licensed seller from the ultimate customer is subject to the general excise tax at the 4% rate.

The intermediary will be a "mere conduit" for the taxpayer's services and will not alter, use, or otherwise consume the taxpayer's services.

Section 237-13(6), HRS.

NOTE: This law will be repealed on January 1, 2006, since it will no longer be required due to Act 71, SLH 1999, which reduced the tax rate for wholesale sale of services to ½ of 1% on January 1, 2006. See question #33.

35. Disability Provisions

A taxpayer who has been certified as being blind, deaf, or totally disabled engaging, or continuing, in any business, trade, activity, occupation, or calling within Hawaii, is allowed an exemption from gross income of an amount up to \$2,000 a year. The remaining gross income is taxed at a special rate of ½ of 1%.

The disability of a person claiming to be totally disabled must be certified to in a three step process. First, there must be a medical determination that the person is totally disabled, either physically or mentally. Second, the disability must be permanent. Third, there must be a determination that the permanent and total disability results in the person's inability to engage in any substantial, gainful business or occupation. It is presumed that a person whose gross income and/or gross receipts, before deductions and exemptions, exceeds \$30,000 per year is engaged in a substantial, gainful business or occupation.

The disability must be certified by an appropriate medical practitioner on Form N-857, Physician's or Optometrists' Certified Report on Eye or Hearing Examination Disability for Tax Exemption Purposes. Form N-172, Claim for Tax Exemption by Person with Impaired Sight or Hearing or by Totally Disabled Person, also must be completed and submitted with Form N-857 prior to filing the tax return. It does not need to be filed each year.

For more information, see Tax Information Releases No. 89-3 and 94-2. Sections 237-17 and 237-24(13), HRS.

USE TAX INCENTIVES

36. Services Imported for Resale to a Foreign Customer

With the implementation of Act 70, SLH 1999, effective January 1, 2000, services imported for resale to a foreign customer, located outside Hawaii, to the extent the services are resold, consumed, or used by that foreign customer outside Hawaii, are exempt from the use tax.

37. Scientific Use Property

The landed value of property which is to be affixed to, or which is to become a physical, integral part of a scientific facility, or which is to be entirely consumed during the performance of a service required by a scientific contract with the United States government, is exempt.

For more information, see Tax Information Release No. 35-71. Section 238-3(j), HRS.

38. Aircraft Service and Maintenance Facility

Materials, parts, or tools imported or purchased by a person with a general excise tax license and which are used for aircraft service and maintenance, or for the construction of an aircraft service and maintenance facility, are exempt.

Section 238-1, HRS.

39. Air Pollution Control Facilities

Any tangible personal property furnished in conjunction with the construction, reconstruction, erection, operation, use, or maintenance of an air pollution control facility is exempt.

Section 238-3(k), HRS.

40. Tangible Personal Property Imported by a Service Provider

Prior to January 1, 2000, a person engaged in a service business or calling, or a person furnishing transient accommodations, who imported or purchased tangible personal property from an unlicensed seller, for use in the service business, was subject to a use tax at the rate of 4%. With the implementation of Act 71, SLH 1999, effective January 1, 2000, the use tax rate will be ½ of 1% of the value of the property.

MISCELLANEOUS

41. Where can I obtain copies of the references that were mentioned in this Tax Facts?

Copies of the Hawaii Revised Statutes (HRS), Tax Information Releases, and tax forms are available at each district tax office. These materials also can be downloaded from our website at: <http://www.state/hi.us/tax/tax.html>.

STATE DISTRICT TAX OFFICE ADDRESSES & TELEPHONE NUMBERS

Oahu District Tax Office

830 Punchbowl Street
P. O. Box 1425
Honolulu, HI 96806-1425

Maui District Tax Office

54 South High Street, #208
P. O. Box 1427
Wailuku, HI 96793-6427

Hawaii District Tax Office

75 Aupuni Street, #101
P. O. Box 937
Hilo, HI 96721-0937

Kauai District Tax Office

3060 Eiwa Street, #105
P. O. Box 1687
Lihue, HI 96766-5687

Tax Information

Telephone No.: 808-587-4242
Jan.-April 20: 808-587-6515
Toll-Free: 1-800-222-3229
Fax No.: 808-587-1488
TDD/TTY: (808) 587-1418
1-800-887-8974

Telephone No.: 808-984-8500
Fax No.: 808-984-8522

Telephone No.: 808-974-6321
Fax No.: 808-974-6300

Telephone No.: 808-274-3456
Fax No.: 808-274-3461

Forms by Mail

Telephone No.: 808-587-7572
Toll-Free: 1-800-222-7572

Forms by Fax

On Oahu.: 808-587-7572
All Others: 808-678-0522 from
your fax machine

Website

<http://www.state.hi.us/tax/tax.html>

OTHER AGENCIES' ADDRESSES & TELEPHONE NUMBERS

**State Dept of Business, Economic
Development and Tourism (DBEDT)**

Enterprise Zone Program
250 S. Hotel St., 5th Flr
Honolulu, HI 96813
Telephone: (808) 586-2593

State Department of Human Services

Vocational Rehabilitation Division
601 Kamokila Blvd., Rm. 515
Kapolei, HI 96707
Telephone: (808) 692-7715

Internal Revenue Service (IRS)

300 Ala Moana Blvd., #1-128
Honolulu, HI 96813
Telephone: 1-800-829-1040

**Housing and Community Development
Corporation of Hawaii (HCDCH)**

(Effective July 1, 1998, the Housing
Finance and Development Corporation,
Hawaii Housing Authority and the Rental
Housing Trust Fund merged to form
HCDCH.)
677 Queen Street, Ste. 300
Honolulu, HI 96813
Telephone: (808) 587-0634