

LINDA LINGLE
GOVERNOR

JAMES R. AIONA, JR.
LT. GOVERNOR



KURT KAWAFUCHI
DIRECTOR OF TAXATION

SANDRA L. YAHIRO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809

PHONE NO: (808) 587-1510
FAX NO: (808) 587-1560

February 29, 2008

TAX INFORMATION RELEASE NO. 2008-01

RE: REVOCATION OF OUTLINE, ACT 70, SLH 1999 AND ACT 198, SLH 2000
REVOCATION OF OUTLINE, ACT 71, SLH 1999 AND ACT 198, SLH 2000

REVOCATION OF GENERAL EXCISE TAX OUTLINES

The Department of Taxation (Department) is revoking the following Outlines:

- **Outline, Act 70, Session Laws of Hawaii (SLH) 1999, made public on or about December 7, 1999.**
- **Outline, Act 70, SLH 1999 and Act 198, SLH 2000, made public via "Marked-Up Draft" on or about June 29, 2000.**
- **Outline, Act 71, SLH 1999, made public on or about December 7, 1999.**
- **Outline, Act 71 SLH 1999 and Act 198, SLH 2000, made public via "Marked-Up Draft" on or about June 30, 2000.**

In general, these Outlines discuss the General Excise Tax and Use Tax exemptions for exported contracting and services, as well as pyramiding tax relief. These Outlines may not be cited or relied upon as authority by taxpayers or tax practitioners before the Department.

INITIATION OF RULEMAKING PROJECT

The Department will be pursuing a rulemaking project to provide primary authority relating to the subjects discussed in the revoked Outlines. If any taxpayer or tax practitioner would like to submit comments or recommendations about the rules project relating to Act 70, SLH 1999; Act 71; SLH 1999; or Act 198, SLH 2000, please send correspondence to the Rules Officer—

- **via facsimile at (808) 587-1584;**
- **via email at Tax.Rules.Office@hawaii.gov; or**
- **via mail at**
Department of Taxation
Rules Officer
PO Box 259
Honolulu, Hawaii 96809

EFFECTIVE DATE

This TIR is effective immediately.

A handwritten signature in black ink, appearing to read 'Kurt Kawafuchi', is positioned above the printed name and title.

KURT KAWAFUCHI
Director of Taxation

Sections effected: HRS §§ 237-2; 237-4; 237-7; 237-6; 237-13; 237-18; 237-21; 237-23.5; 237-24.9; 237-29.53; 237D-2; 238-1; 238-2.3; 238-3; 239-1; 239-2; 239-4