

DEPARTMENT OF TAXATION  
NOTICE OF PUBLIC HEARING

TIME: Monday, December 11, 2017, 9:00 a.m.

PLACE: Princess Ruth Keelikolani Building  
Room 310  
830 Punchbowl Street  
Honolulu, Hawaii 96813

RE: Proposed rules relating to exported services

Pursuant to chapter 91, Hawaii Revised Statutes, the Director of Taxation of the State of Hawaii will hold a public hearing at the above-referenced time and place to allow the public to comment on the proposed adoption of rules relating to exported services.

The proposed rules amend chapter 237, Hawaii Administrative Rules (HAR), by adding several new sections which clarify how to determine whether gross income derived from services or contracting is exempt from the general excise tax as exported services or contracting. Specifically, the proposed rules add definitions, categorize different types of service or contract transactions, and provide examples.

All interested parties are invited to attend and present their views orally or in writing. Written statements may be submitted to the Rules Office at the Department of Taxation before or at the public hearing.

The proposed rules are available online at [tax.hawaii.gov](http://tax.hawaii.gov) and [Itgov.hawaii.gov](http://Itgov.hawaii.gov), or by mail at no cost to any person who requests them. A copy of the proposed rules may also be picked up between 7:45 a.m. and 4:30 p.m., Monday through Friday, from the Rules Office at the Department of Taxation, Room 219, Princess Ruth Keelikolani Building, 830 Punchbowl Street, Honolulu, Hawaii and at the District Tax Offices located at 3060 Eiwa Street, #105, Lihue, Kauai; 54 S High Street, #208, Wailuku, Maui; and 75 Aupuni Street, #101, Hilo, Hawaii.

For more information, or to request special accommodations, call the Department of Taxation, Rules Office at 587-1530. Please make any requests for special accommodations (i.e., sign language interpreter, large print, or taped materials) by December 4, 2017, five business days in advance of the public hearing.

DATED: November 6, 2017