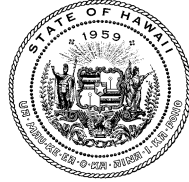


DAVID Y. IGE  
GOVERNOR

JOSH GREEN M.D.  
LT. GOVERNOR



ISAAC W. CHOY  
DIRECTOR OF TAXATION

STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
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## **NOTICE OF PUBLIC HEARING**

Pursuant to Chapter 91, Hawaii Revised Statutes, notice is hereby given that the Department of Taxation (DOTAX), State of Hawaii, will hold a public hearing on a proposed amendment to Hawaii Administrative Rules (HAR) Title 18, Chapter 237, General Excise Tax Law, Subchapter 1, "Definitions; Administration," Section 18-237-1. The proposed amendment adds a new definition of "Employee" to be used in determining application of Hawaii's General Excise Tax and is intended to bring more clarity to taxpayers and interested parties.

Due to health and safety concerns from the COVID-19 pandemic, the meeting will be held virtually by Zoom on **Monday February 28, at 2:15 p.m.**, pursuant to the Emergency Proclamation Related to Sunshine Law In-Person Meetings issued by Governor David Ige on December 29, 2021. All interested parties are invited to participate and present testimony on the proposed amendments, either verbally or in writing. All individuals interested in providing verbal testimony must use the following Zoom link to testify:

Via internet:

<https://zoom.us/j/3024049926?pwd=UzRyUXEzUzVKWlhZaldwWlZuVzRpZz09>

Meeting ID: 302 404 9926; Passcode: taxrules

Persons wishing to provide verbal testimony must be connected to the Zoom meeting no later than 30 minutes after the public hearing has begun. Testifiers who experience technical issues must contact (808) 587-1533 for assistance. Individuals who need special ADA-related assistance are invited to contact Joshua Michaels at (808) 587-1533 or at the email address on the following page at least five working days prior to the date of the hearing.

Public hearings will conclude when the last verbal testifier has finished. Emailed and mailed testimony may be sent to the DOTAX Rules Office as specified below and may be sent at any time up to five working days after the public hearing. Please note that all submitted testimony will become part of the public record.

The proposed rule amendments may be viewed online at the DOTAX website (<https://tax.hawaii.gov/legal/taxlawandrules/>). Persons may request a hardcopy of the rule proposal by phone or in writing to the DOTAX Rules Office as specified below.

The DOTAX Rules Office may be contacted as follows:

830 Punchbowl Street  
Room 219  
Honolulu, HI 96813  
(808) 587-1533  
[joshua.j.michaels@hawaii.gov](mailto:joshua.j.michaels@hawaii.gov)

/s/ Issac W. Choy  
Isaac W. Choy  
Director  
Department of Taxation