



DEPARTMENT OF TAXATION

STATE OF HAWAII

Honolulu, Hawaii

June 5, 1969

TAX INFORMATION RELEASE

(ITOM)

No. 22-69

RE: Sales of Tangible Personal Property to the American National Red Cross

Advice has been requested as to whether sales of tangible personal property to the American National Red Cross through its local chapter are exempt under the general excise tax law, pursuant to Title 14, Hawaii Revised Statutes, as sales made to an instrumentality of the United States.

On the basis of information gathered and a memorandum submitted by the Hawaii Chapter of the American National Red Cross, including a decision of the United States Supreme Court and opinions of various attorneys general of sister states, it is our determination that the American National Red Cross and its local chapter are deemed to be federal instrumentalities. Accordingly, sales of tangible personal property to the American National Red Cross through its local chapter are deemed exempt from the application of the general excise tax pursuant to section 237-25(a)(3), Hawaii Revised Statutes.

Likewise, the use tax will not be applicable to imports or purchases of tangible personal property made by the American National Red Cross through its local chapter.

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NOTE:

Tax Information Release of February 13, 1969 relating to pre-schools or day care centers operated by churches should be renumbered to read No. 21-69.