

DEPARTMENT OF TAXATION
TAX INFORMATION RELEASES

<u>TIR NUMBER</u>	<u>TITLE</u>
10/01/63 (OBSOLETE)	Taxability of the Recovery of Real Property Taxes from Lessees and Sublessees under the General Excise Tax
12/15/64 (OBSOLETE)	Summary Explanation of Act 142 "Graded Property Tax Law" of the 1963 General Legislative Session, State of Hawaii
04/13/65 (OBSOLETE)	Income from Sources Outside the State of Hawaii -- Determining Source or Situs of Income (Reference: Rules & Regulations No. 58-10)
04/29/65 (OBSOLETE)	Dates for Payment of Real Property Taxes Changed
06/22/65 (OBSOLETE)	Relating to the Increased Rate of Tobacco Tax Which Becomes Effective of July 1, 1965
06/22/65 (OBSOLETE)	Relating to the Increased Rate of Liquor Tax Which Becomes Effective on July 1, 1965
06/24/65 (OBSOLETE)	Governor Signed Into Law Act 155, as Well as Acts 177, 178, and 179
66-1 (OBSOLETE)	Relating to the Imposition of Tax Under Chapter 117 With Respect to Sales of Capital Assets Used in Business
2-66 (OBSOLETE)	Deductions Allowed to Corporations for Dividends Received Under the Income Tax Law of 1957, Section 121-5(c), Chapter 121, RLH 1955, as Amended.
3-66 (OBSOLETE)	Relating to Sales of Tangible Personal Property to National Banks Under the General Excise Tax
4-66 (OBSOLETE)	Relating to the Imposition of the General Excise Tax Upon the Receipt of Directors' Fees and Trustees' Commissions
5-66 (OBSOLETE)	Relating to the Retroactive Rescission of the Imposition of Tax Under Chapter 117 with Respect to Sales of Capital Assets Used in Business
6-66 (OBSOLETE)	Certain Transactions Involving Feed, Hatching Eggs, Semen, Replacement Stock and Breeding Services Deemed to be Wholesale Transactions as Provided by Act 28, Section 2, L. 1966
7-66 (OBSOLETE)	Amounts Not Taxable Under the General Excise Tax Law, as Provided by Act 28, Section 4, L. 1966
8-67 (OBSOLETE)	Treatment of Tax Refunds Arising from Consumer-Type Tax Credits and Educational Tax Credits for State Income Tax Purposes
9-67 (OBSOLETE)	Determination of Use Tax Base of Automobiles Imported Into Hawaii for Use as Provided Under Chapter 119, RLH 1955, as Amended
10-67 (OBSOLETE)	Deductions for Political Contributions Under Chapter 121, RLH 1955, as Amended
11-68 (OBSOLETE)	Deductions Allowed to Corporations for Dividends Received Under the Income Tax Law of 1957, Section 121-5(c), Chapter 121, RLH 1955, as Amended

12-68 (OBSOLETE)	Filing of General Excise Tax Returns With Payments for Income Derived from Directors' Fees
13-68 (OBSOLETE)	Reprints of Hawaii Tax Laws as Administered by the Department of Taxation
14-68 (OBSOLETE)	Income Tax Form Required to be Filed and Income to be Included Therein in the Case of a Resident Wife Making a Joint Return if the Other Spouse is a Nonresident of Hawaii and Its Effect With Respect to Tax Credits
15-68 (OBSOLETE)	Section 117-21(r)--Application of General Excise Tax on Sales to Common Carriers of Agricultural, Meat or Fish Products Grown, Raised, or Caught in Hawaii
16-68 (OBSOLETE)	Rate of General Excise Tax to be Imposed on Sale of Auto Parts to Repair Shops and Service Stations
17-68 (OBSOLETE)	Income Tax Deduction for General Excise Tax Paid on the Construction or Purchase of a New Home
18-68 (OBSOLETE)	Imposition of the General Excise Tax on Sales of Tangible Personal Property to National Banks and Federal Credit Unions and the Exemption from the Use Tax on the Importation of Tangible Personal Property by Such Taxpayers
19-68 (OBSOLETE)	Section 117-21.6--Application of the General Excise Tax to Certain "Scientific Contracts" and Connection Therewith
20-69 (OBSOLETE)	Deductions Allowed to Corporations for Dividends Received Under the Income Tax Law of 1957, Section 121-5(c), Chapter 121, RLH 1955, as Amended
21-69	General Excise Tax and Real Property Tax Exemptions as Applicable to Pre-Schools or Day-Care Centers Operated by Churches
22-69	Sales of Tangible Personal Property to the American National Red Cross
23-69	Sales of Liquor and Tobacco Products from Bonded Warehouses to Foreign Fishing Vessels and to Common Carriers
24-70 (OBSOLETE)	Reprints of Hawaii Tax Laws as Administered by the Department of Taxation
25-70 (OBSOLETE)	Taxation of National Banks and Federal Credit Unions
26-70 (OBSOLETE)	Application of the General Excise Tax to Commercial Job Printers
27-71 (OBSOLETE)	Increase in Standard Mileage Rate for Computing the Cost of Operating an Automobile-- (a) In Rendering Gratuitous Services to a Charitable Organization, or (b) for Transportation for Medical Care
28-71 (OBSOLETE)	Reprints of Hawaii Tax Laws as Administered by the Department of Taxation
29-71 (OBSOLETE)	Tax Credits to Low-Income Household Renters--Section 6, Act 180, L. 1970

30-71 (OBSOLETE)	"Qualified Exemption" for Purposes of--(1) Tax Credits Against Individual Net Income Taxes and (2) Tax Credits for Drug and Medical Expenses
31-71 (OBSOLETE)	New Business Depreciation Rules
32-71	Conveyance Tax -- Imposition and Application of the Conveyance Tax Whenever Certain Leases Are Extended or Amended (Real Property)
33-71 (OBSOLETE)	Withholding of Hawaii Income Taxes
34-71	Taxation of Diesel Oil and Liquefied Petroleum Gas
35-71	Section 237-26--Application of the General Excise Tax to Certain "Scientific Contracts" and "Tangible Personal Property" Furnished in Connection Therewith
36-71 (OBSOLETE)	Application of the General Excise Tax and the Use Tax on Sales to Licensed Leasing Companies
37-72 (OBSOLETE)	Reprints of Hawaii Tax Laws as Administered by the Department of Taxation
38-72 (OBSOLETE)	Application of General Excise Tax and Use Tax Attributable to the Refund of the Federal Manufacturer's Excise Tax on Automobiles
39-72 (OBSOLETE)	Application of the General Excise Tax on Sales to Persons Engaged in the Automobile Painting Business
40-73 (OBSOLETE)	Subcontract Deduction by General Contractors for Payments Made to Pest Control Operators Under the General Excise Tax Law, Chapter 237, HRS
41-74 (OBSOLETE)	Deduction of Alimony Payments Made by a Resident to Nonresident Pursuant to Article 14 of Rules and Regulations No. 58-2 of the Department of Taxation (Revised Nov., 1966)
42-74	Application of the General Excise Tax to Interest Income
43-74 (OBSOLETE)	Traveling Expenses: Business Expenses: Substantiation: Mileage Allowances Revenue Ruling 74-433; Revenue Procedures 74-23, 24 & 25
44-74 (OBSOLETE)	Directors' Fees
45-74 (OBSOLETE)	Reprints of Hawaii Tax Laws as Administered by the Department of Taxation
46-75 (OBSOLETE)	Employee Retirement Income Security Act of 1975: Deductible Contribution Limits for Self-Employed Retirement Plans Under Hawaii Income Tax Law
47-75	Guidelines for Establishing Status of Individual Insurance Solicitors as Employees or Independent Contractors
48-76 (OBSOLETE)	Revised 1976 Form N-1 for Individual Taxpayers Who Filed and Paid Their 1975 Declaration of Estimated Tax in the First Taxation District (Oahu)

49-76 (OBSOLETE)	Suggestions for Tax Form Changes
50-76 (OBSOLETE)	Reprints of Hawaii Tax Laws as Administered by the Department of Taxation
51-77 (OBSOLETE)	Suggestions for Improving Tax Forms
52-77	Guidelines Relating to Sales of Tangible Personal Property to Licensed Leasing Companies, Forms to be Used
53-77	Benefits Received Under Individual Retirement Plans and Self-Employed Retirement Plans
54-78	Taxation of Newspaper Printing and Publishing Companies
55-78 (OBSOLETE)	Suggestions for Improving Tax Forms
56-78 (OBSOLETE)	Taxation of Stevedoring Activity
57-78 (OBSOLETE)	Adoption of Internal Revenue Code
58-78 (OBSOLETE)	Taxation of Stevedoring Activity
59-78 (OBSOLETE)	Conformance of State Income Tax Law With Federal Income Tax Law With Federal Income Tax Code (S.B. No. 2200-78, H.D. 1)
60-79 (02/08/79) (OBSOLETE)	Proposed Rules and Regulations - Hawaii Income Tax Law
60-79 (03/15/79) (OBSOLETE)	Suggestions for Improving Tax Forms
61-79 (OBSOLETE)	Reprints of Hawaii Tax Laws as Administered by the Department of Taxation
62-79 (OBSOLETE)	Reprints of Hawaii Tax Laws
63-79 (OBSOLETE)	Taxation of Amounts Withdrawn from Individual Retirement Accounts Representing "Roll-Over" from Employee Benefit Plans
64-79 (OBSOLETE)	Taxability of Interest on U.S. Obligations
65-79	State Taxation of Homeowners Associations for Income, General Excise and Use Taxes
66-79 (OBSOLETE)	Regulations Relating to Chapter 235, HRS, Income Tax Law
67-79 (OBSOLETE)	Taxation of Dues Paid to Shopping Center Associations
68-79 (OBSOLETE)	Taxability (General Excise) of Amounts Received by Common Paymaster
69-79 (OBSOLETE)	Determination of Use Tax Base on Automobiles Imported into Hawaii for Use as Provided Under Chapter 238, HRS

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72-79 (OBSOLETE)	Sale or Exchange of Taxpayer's Residence
73-79 (OBSOLETE)	Reprints of Hawaii Tax Laws as Administered by the Department of Taxation
80-1	Federal Credit Unions' Exemption from General Excise Taxes
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80-5	Deductions for Political Contributions
80-6 (OBSOLETE)	Withholding on Basis of Annualized Wages
80-7 (OBSOLETE)	General Excise Tax--Exemption of Revocable Living Trust Where Settlor/Beneficiary Is Blind, Deaf, or Disabled
80-8 (OBSOLETE)	Taxability of Elective Share of Surviving Spouse
80-9 (OBSOLETE)	Industrial Loan Companies
81-1 (OBSOLETE)	Use of Revised Liquid Fuel Tax Forms, M-20 & M-21, by Distributors of Liquid Fuel
81-2	General Excise Tax Licensing and Reporting Requirements of Persons Transferring Rental Real Property to a Land Trust
81-3 (OBSOLETE)	New Hebrides Land Investment
81-4 (OBSOLETE)	Increase in the County of Maui Fuel Tax
81-5 (OBSOLETE)	Increase in the County of Maui Fuel Tax
81-6	General Excise Tax Upon Gross Receipts from the Sale of Liquor and Other Beverages During Flights Between the Islands
81-7 (OBSOLETE)	Federal Accelerated Cost Recovery System
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82-2 (OBSOLETE)	Qualified Exemption for Purposes of (1) the Excise Tax Credit and (2) the General Income Tax Credit
82-3	State Income Tax Withholding on Sick Pay Including Temporary Disability Insurance

82-4 (OBSOLETE)	Low-Income Household Renter's Credit
82-5	Taxability of Rebates on Automobiles Sold Under Manufacturer/Dealer Sales Incentive Programs for General Excise Tax Purposes
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83-7	Use Tax Imposed on Coal, Iron Grinding Balls and Firebricks
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84-2	Subcontract Deductions Claimed by General Contractors for Payment Made to Pest Control Operators Under the General Excise Tax Law, Chapter 237, HRS
84-3 (OBSOLETE)	Increase in the City and County of Honolulu Fuel Tax
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88-9 (OBSOLETE)	Adoption of IRS Increase in Standard Mileage for Business
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89-2 (OBSOLETE)	Audit of Net Income, General Excise, and Use Tax Returns, Appeal Rights, Claims for Refund, and Payment to State Under Protest
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89-4	The Taxpayer Who Is Entitled to the Capital Goods Excise Tax Credit When the Parties Characterize a Transaction as a Lease or Sale-leaseback
89-5	Notification of the Director of Taxation on a Power of Sale Foreclosure

89-6	General Excise Tax on the Fund-Raising Activities of Public School Sponsored Groups
89-7 (OBSOLETE)	Increase in the Fuel Tax for the City and County of Honolulu, the County of Maui, and the County of Kauai
89-8 (OBSOLETE)	Medical Services Excise Tax Credit
89-9 (OBSOLETE)	S Corporation Election by Non-Hawaii Corporations
89-10	Taxability of Gross Receipts Derived by Helicopter Tour Operators
89-11	The Administration and Application of the Conveyance Tax Law
89-12	The Administration and Application of the Conveyance Tax
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90-1 (OBSOLETE)	Sales of Polypropylene Shade Cloth and Polyfilm to Agricultural Producers or Cooperative Associations
90-2 (OBSOLETE)	Medical Services Excise Tax Credit - Qualified Medical Expenses
90-3 (SUPPLEMENTED & SUPERSEDED IN PART BY TIR 97-1)	Income Taxation and Eligibility for Credits of an Individual Taxpayer Whose Status Changes from Resident to Nonresident or from Nonresident to Resident
90-4	Taxability of Benefit Payments from Pension Plan to Participants Who Attain Age 70-1/2 as Required by the Internal Revenue Code (IRC) Section 401(a)(9)(C)
90-5 (OBSOLETE)	Medical Service Excise Tax Credit - Health Maintenance Organizations (HMO)
90-6	Act 16, Session Laws of Hawaii 1990, Relating to S Corporations
90-7	Parent's Election to Include Certain Unearned Income of Children on Parent's Hawaii Net Income Tax Return
90-8 (OBSOLETE)	Individual Housing Account Election
90-9	Revenue Sharing of Transient Accommodations Tax Collections with the Counties and Amending the Definition of "Gross Rental" or "Gross Rental Proceeds"
90-10 (SUPPLEMENTED & SUPERSEDED IN PART BY TIR 97-1)	Clarification of Taxation and the Eligibility for Personal Exemptions & Credits of Residents & Nonresidents in the Military and Spouses and Dependents of Persons In the Military
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90-12 (OBSOLETE)	Assignment of the General Excise and Use Tax to the Taxation Districts
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90-14	Withholding of Tax on the Disposition of Real Property by Nonresident Persons
91-1	General Excise Tax Treatment of Federal Luxury Taxes Collected
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91-3 (OBSOLETE)	United States Government International Merchant Purchase Authorization Card (IMPAC) VISA Credit Cards
91-4	Hawaii Tax Obligations of Nonprofit Organizations
91-5 (OBSOLETE)	Increase in the State Fuel Tax Rate
91-6 (OBSOLETE)	Calculation of Use Tax Base on Motor Vehicles Imported Into Hawaii for Use as Provided Under Chapter 238, Hawaii Revised Statutes (HRS)
91-7	Withholding of Tax on the Disposition of Real Property by Nonresident Persons and Rollover of Gain on the Sale of a Principal Residence by Persons in the Military
91-8	Expansion of the Definition of "Tourism Related Services" for General Excise Tax Purposes
91-9	General Excise Tax on the Gross Income of a Trustee in Bankruptcy
91-10	Bulk Sales Procedures Effective January 1, 1992
92-1	Extensions of Time for Filing Annual Returns of General Excise and Transient Accommodations Taxes
92-2	The Administration and Application of the Conveyance Tax Law
92-3 (SUPPLEMENTED BY TIR 97-1)	Income Tax Issues Affecting Nonresident Aliens
92-4 (OBSOLETE)	The Imposition of the Transient Accommodations Tax on Accommodations Furnished to Persons Displaced by Hurricane Iniki
92-5	Application of the General Excise Tax on the Recovery of Real Property Taxes from Lessees and Sublessees
92-6	Application of the Rental Motor Vehicle Surcharge Tax for Vehicles Leased on a Month-to-Month Basis

- 92-7 Application of State Taxes on Inventory and Business Interruption Insurance Proceeds
- 93-1 (OBSOLETE) Exemption from the Transient Accommodations Tax (TAT) on Certain Accommodations as a Result of Hurricane Iniki
- 93-2 (OBSOLETE) Increase in the Maui County Fuel Tax Rate and the Environmental Response Tax
- 93-3 Calculation of Use Tax Base on Motor Vehicles Imported Into Hawaii for Use as Provided Under Chapter 238, Hawaii Revised Statutes (HRS)
- 93-4 Application of Section 237-24.3(1)(C), Hawaii Revised Statutes (HRS) (Formerly Section 237-24(18)(C), HRS) (Note: the reference to section 237-24.3(1)(C) should be to section 237-24.3(2)(C))
- 93-5 Use in Hawaii of the Uniform Sales and Use Tax Certificate (Multijurisdiction) Issued by the Multistate Tax Commission
- 93-6 Moving Expenses - Hawaii Quarantine Fees
- 93-7 Taxability of Revocable Living Trusts Under the Hawaii General Excise Tax Law, Transient Accommodations Tax Law, and Rental Motor Vehicle and Tour Vehicle Surcharge Tax Law
- 94-1 Taxation of Interest Income Earned by Trusts Under the Hawaii General Excise Tax Law
- 94-2 State Tax Benefits Available to Persons Totally Disabled
- 94-3 Audit of Net Income, General Excise, and Use Tax Returns; Appeal Rights; Claims for Refund; and Payment to State Under Protest
- 94-4 (OBSOLETE) Application of State taxes on Rebates for the Purchase and Installation of Ultra-low Flush Toilets
- 94-5 Licensing Requirements for Certain Trusts Under Hawaii's General Excise Tax Law
- 94-6 Resale Certificates
- 95-1 Application of the General Excise Tax on the Gross Receipts from a Covenant Not to Compete
- 95-2 Clarifying the Application of the Bulk Sale or Transfer Law to Secured Transactions
- 95-3 Immunity from Net Income Taxation Under Public Law 86-272
- 95-4 Employee Withholding Certificates
- 95-5 Application of the General Excise ("GE") and Use Taxes on Sales of Tangible Personal Property ("TPP") by an Out-of-State Seller, Including Drop Shipments
- 95-6 (SUPPLEMENTED & Questions and Answers on Paying Taxes by Electronic Funds Transfer

UPDATED BY TIR 99-1)

- 96-1 Computer Company's Provision of In-State Repair Service Creates Nexus
- 96-2 Application of the Original Package Doctrine to the General Excise and Use Taxes
- 96-3 Application of the Fuel Tax Law on the Sale of Bonded Aviation/Jet Fuel
- 96-4 The General Excise Tax Rates Levied on Sales of Pesticides to Pest Control Operators
- 96-5 Taxation of Pensions under the Hawaii Net Income Tax Law: Deferred Compensation Arrangements; Rollover IRAs; Sub-Accounts of Pension Plans; Social Security and Railroad Retirement Act Benefits; Limitations on Deductions for Contributions to a Nonqualified Plan
- 96-6 Priority of State Tax Lien Under HRS? 231-33; Use of Form D-37 (Notice of Mortgage, Pledge or Purchase)
- 97-1 Determination of Residence Status
- 97-2 (REVISED) Filing of a Combined Hawaii Income Tax Return by a Unitary Business as Part of a Unitary Group
- 97-3 The Expansion of the "Timely Mailing Treated as Timely Filing/Paying Rule" to Documents and Payments Delivered by a Designated Private Delivery Service (PDS)
- 97-4 Application of the Business Entity Classification Rules Under the "Check-the-box" Regulations to the Hawaii Income Tax and Other Taxes
- 97-5 Application of State Tax Exemption to Business Development Corporations
- 98-1 Income Tax Exemption and Credits Available for Persons Engaged in the Motion Picture and Television Film Production Business
- 98-2 Application of the General Excise and Use Taxes to Certain Leasing Transaction
- 98-3 1998 Legislation Regarding Business Development Corporations ("BDCs")
- 98-4 Application of the Transient Accommodations Tax and General Excise Tax to an Operator of Transient Accommodations
- 98-5 General Excise Tax Exemption for Tangible Personal Property, Including Souvenirs and Gift Items, Shipped Out of the State
- 98-6 Application of Income Tax and Franchise Tax Laws to Real Estate Investment Trusts and Their Owners
- 98-7 Change in Accounting Period from Calendar Year to Fiscal Year for Public Service Companies

- 98-8 Application of Act 247, Session Laws of Hawaii 1998 (Act 247), Relating to the General Excise Tax Exemption for Tangible Personal Property Imported into the State for Resale at Wholesale
- 98-9 Application of the General Excise Tax to the Gross Income Received From the Sale of a Service and Contracting
- 99-1 Filing of Tax Returns Required by Taxpayers Who Pay Taxes by Electronic Funds Transfer (EFT)
- 99-2 Dividends Received Deduction
- 99-3 Taxpayers Subject to the Franchise Tax May Claim the Low-income Housing Tax Credit in the Taxable Year for Which the Imposition Is Made
- 99-4 Application of the Franchise Tax, General Excise Tax, and Income Tax to Mortgage Loan Companies, Including Mortgage Loan Companies Organized as Passthrough Entities and Sole Proprietorships
- 2000-1 Imposition of the General Excise Tax on Retailing Activities Under Hawaii Revised Statutes (HRS) 237-16 and 237-13
- 2000-2 Hotel Construction and Remodeling Tax Credit
- 2000-3 Application of Hawaii Estate Taxes to a Nonresident's Interest in a Partnership That Owns Hawaii Real Property
- 2001-1 Application of Certain Hawaii Taxes to Qualified Subchapter S Subsidiary Corporations, Qualified Subchapter S Trusts, and Electing Small Business Trusts
- 2001-2 Director of Taxation's Authority to Exempt, Exclude, or Apportion the Value of Imported Property, Services, or Contracting for Use Tax Purposes; Use Tax Exemptions for Imported Services and Contracting; and the Use Tax Credit for Taxes Paid to Another State
- 2001-3 United States Government Credit Cards Issued Under the "GSA Smart Pay" Program
- 2001-4 Definition of "Cost"; The Payment of Tax Requirement; and Safe Harbor Guidelines Pertaining to the Capital Goods Excise Tax Credit

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