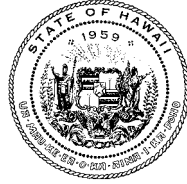


**LINDA LINGLE**  
GOVERNOR

**JAMES R. AIONA, JR.**  
LT. GOVERNOR



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July 31, 2009

**DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2009-14**

RE: Act 30, Session Laws of Hawaii 2009, Relating to Tobacco.

On April 30, 2009, Governor Linda Lingle signed Senate Bill 528, SD1 into law as Act 30.

Act 131, Session Laws of Hawaii 2005, enacted the requirement of a retail tobacco permit, and contained a sunset clause that would have repealed Act 131 on July 1, 2009. This Act removes the sunset clause and keeps in place the requirement that an entity engaged in the retail sale of cigarettes or other tobacco products obtain a retail tobacco permit.

This Act took effect on June 30, 2009.

For more information on this Act, please contact the Rules Office at 808-587-1577.

**KURT KAWAFUCHI**  
Director of Taxation