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# A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Chapter 237, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:  
4           "§237-       Exemption for green buildings. (a) All gross  
5 income received by any individual or business subject to the  
6 taxes under this chapter for the planning, design, financing,  
7 construction, renovation, operation, maintenance, sale, or lease  
8 in the State of a green building shall be exempt from the taxes  
9 imposed under this chapter; provided that the exemption shall  
10 apply to           per cent of the applicable gross income received  
11 by the individual or business; and provided further that the  
12 total annual amount for all exemptions shall not exceed  
13 \$5,000,000.  
14           (b) For the purposes of this section, "green building"  
15 means any building, facility, or structure that is constructed  
16 in conformance with the United States Green Building Council's



1 leadership in energy and environmental design green building  
2 rating system.

3 (c) The director of taxation may:

4 (1) Require any forms necessary to claim an exemption  
5 under this section;

6 (2) Require necessary information to ascertain the  
7 validity of exemption claims; and

8 (3) Adopt rules pursuant to chapter 91 to effectuate this  
9 section including any additional requirements to  
10 qualify for the exemption under this section."

11 SECTION 2. New statutory material is underscored.

12 SECTION 3. This Act shall take effect upon its approval.

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**Report Title:**

General Excise Tax Exemption; Green Building

**Description:**

Provides a general excise tax exemption for buildings or facilities in conformance with the United States green building council's leadership in energy and environmental design green building rating system.

