
A BILL FOR AN ACT

RELATING TO RENEWABLE ENERGY SYSTEMS.

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

1 SECTION 1. The purpose of this Act is to exempt renewable
2 energy projects of two megawatts or more from the general excise
3 tax for a period of five years to encourage the expedited
4 construction of these facilities.

5 SECTION 2. Chapter 237, Hawaii Revised Statutes, is
6 amended by adding a new section to be appropriately designated
7 and to read as follows:

8 "§237- Exemption of sale or lease of renewable energy
9 systems. (a) Beginning January 1, 2011, and expiring
10 December 31, 2015, there shall be exempted from the general
11 excise tax imposed by this chapter the gross proceeds arising
12 from the sale, installation, servicing, and leasing of a
13 renewable energy system.

14 (b) As used in this section:

15 "Renewable energy system" means a system that produces at
16 least two megawatts of electrical power or 500,000 gallons of



1 liquid fuels from one or more sources of renewable energy, as
2 defined in section 269-91.

3 (c) The exemption shall not apply to gross proceeds
4 associated with the preparation of plans, designs, or permitting
5 associated with the renewable energy system."

6 SECTION 3. New statutory material is underscored.

7 SECTION 4. This Act shall take effect upon its approval.



Report Title:

General Excise Tax; Renewable Energy Systems; Exemption

Description:

Exempts renewable energy systems of two megawatts or greater from the general excise tax on wholesale and retail transactions from January 1, 2011, to December 31, 2015. (SD1)

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