JAN 17 2020

A BILL FOR AN ACT

RELATING TO CESSPOOLS.

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

- 1 SECTION 1. Section 235-16.5, Hawaii Revised Statutes, is
- 2 amended by amending subsections (h) and (i) to read as follows:
- 3 "(h) This section shall not apply to taxable years
- 4 beginning after December 31, [2020.] 2025.
- 5 (i) As used in this section:
- 6 "Aerobic treatment unit system" means an individual
- 7 wastewater system that consists of an aerobic treatment unit
- 8 tank, aeration device, piping, and a discharge method that is in
- 9 accordance with rules adopted by the department of health
- 10 relating to household aerobic units.
- 11 "Cesspool" means an individual wastewater system consisting
- 12 of an excavation in the ground whose depth is greater than its
- 13 widest surface dimension, which receives untreated wastewater,
- 14 and retains or is designed to retain the organic matter and
- 15 solids discharged into it, but permits the liquid to seep
- 16 through its bottom or sides to gain access to the underground
- 17 geographic formation.



1	"Qualified cesspool" means a cesspool that is:
2	(1) [Certified by the department of health to be:
3	(A) Located within:
4	(i) Five hundred feet of a shoreline, perennial
5	stream, or wetland; or
6	(ii) A source water assessment program area (two
7	year time of travel from a cesspool to a
8	<pre>public drinking water source);</pre>
9	(B) Shown to impact drinking water supplies or
10	recreational waters; or
11	(C) A residential large capacity cesspool; or
12	(2) Certified by a county or private sewer company to be
13	appropriate for connection to its existing sewer
14	system.
15	"Qualified expenses" means costs that are necessary and
16	directly incurred by the taxpayer for upgrading or converting a
17	qualified cesspool into a septic system or an aerobic treatment
18	unit system, or connecting a qualified cesspool to a sewer
19	system, and that are certified as such by the appropriate
20	government agency.

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- 1 "Residential large capacity cesspool" means a cesspool that
- 2 is connected to more than one residential dwelling.
- 3 "Septic system" means an individual wastewater system that
- 4 typically consists of a septic tank, piping, and a drainage
- 5 field where there is natural biological decontamination as
- 6 wastewater discharged into the system is filtered through soil.
- 7 "Sewer system" means a system of piping, with
- 8 appurtenances, for collecting and conveying wastewater from
- 9 source to discharge following treatment.
- 10 "Wastewater" means any liquid waste, whether or not treated
- 11 and whether animal, mineral, or vegetable, including
- 12 agricultural, industrial, and thermal wastes."
- 13 SECTION 2. Act 120, Session Laws of Hawaii 2015, is
- 14 amended by amending section 4 to read as follows:
- "SECTION 4. This Act shall take effect on July 1, 2015,
- 16 and shall apply to taxable years beginning after December 31,
- 17 2015; provided that this Act shall be repealed on December 31,
- **18** [2020.] 2025."
- 19 SECTION 3. Statutory material to be repealed is bracketed
- 20 and stricken. New statutory material is underscored.

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

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INTRODUCED BY:

By Request.

SB LRB 20-0394.doc

S.B. NO. 2158

Report Title:

Maui County Package; Income Tax Credit; Cesspool Upgrade, Conversion, or Connection

Description:

Extends tax credits for the upgrade, conversion, or connection of a qualified cesspool to a sewer system, and eliminates the geographical limitations for qualified cesspools.

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