

# DEPT. COMM. NO. 254

JOSH GREEN, M.D.  
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE  
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII'  
DEPARTMENT OF LAND AND NATURAL RESOURCES

P. O. BOX 621  
HONOLULU, HAWAII 96809

SUZANNE D. CASE  
CHAIRPERSON  
BOARD OF LAND AND NATURAL RESOURCES  
COMMISSION ON WATER RESOURCE  
MANAGEMENT

M. KALEO MANUEL  
DEPUTY DIRECTOR - WATER

AQUATIC RESOURCES  
BOATING AND OCEAN RECREATION  
BUREAU OF CONVEYANCES  
COMMISSION ON WATER RESOURCE  
MANAGEMENT  
CONSERVATION AND COASTAL LANDS  
CONSERVATION AND RESOURCES  
ENFORCEMENT  
ENGINEERING  
FORESTRY AND WILDLIFE  
HISTORIC PRESERVATION  
KAHOOLAWE ISLAND RESERVE COMMISSION  
LAND  
STATE PARKS

December 30, 2022

The Honorable Ronald D. Kouchi,  
President and Members of the Senate  
Thirty-Second State Legislature  
State Capitol, Room 409  
Honolulu, Hawaii 96813

The Honorable Scott K. Saiki, Speaker  
Members of the House of Representative  
Thirty-Second State Legislature  
State Capitol, Room 431  
Honolulu, Hawaii 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

For your information and consideration, I am transmitting a copy of The State Historic Preservation Program For Fiscal Year 2021-2022 report, as required by Chapter 235, Hawaii Revised Statutes (HRS). In accordance with Section 93-16, HRS, a copy of this report has been transmitted to the Legislative Reference Bureau and the report may be viewed electronically at <https://files.hawaii.gov/dlnr/reports-to-the-legislature/2023/HP23-Historic-Preservation-Program-Report-FY22.pdf>

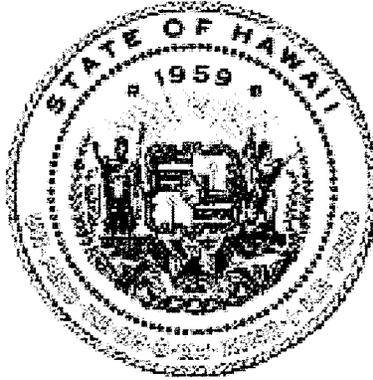
Sincerely,

A handwritten signature in cursive script that reads "Suzanne D. Case".

SUZANNE D. CASE  
Chairperson

Enclosure

REPORT TO THE THIRTY-SECOND LEGISLATURE  
2023 REGULAR SESSION  
ON  
CHAPTER 235, HAWAII REVISED STATUTES, HISTORIC PRESERVATION INCOME  
TAX CREDIT  
FOR FISCAL YEAR 2021-2022



PREPARED BY:

STATE OF HAWAII  
DEPARTMENT OF LAND AND NATURAL RESOURCES  
IN RESPONSE TO  
CHAPTER 235-(I), HRS,  
HONOLULU, HAWAII  
OCTOBER 2022

THE HAWAII HISTORIC PRESERVATION SPECIAL FUND  
FOR FISCAL YEAR 2021-2022

BACKGROUND

Chapter 235, Hawaii Revised Statutes, was amended by Act 267, SLH 2019, adding a new section to be appropriately designated as “§235- Historic preservation income tax credit...” to allow to each taxpayer subject to the tax imposed by this chapter a historic preservation income tax credit for substantial rehabilitation of a certified historic structure that shall be deductible from the taxpayer’s net income tax liability, if any, imposed by this chapter for the taxable year in which the tax credit is properly claimed.

ACCOMPLISHMENTS

The State Historic Preservation Division’s (SHPD) is up to date in implementing and utilizing the standards and guidelines developed & implemented by the National Park Service for the federal historic preservation tax credit program. As a result, it has in place the necessary forms and procedures in reviewing the applications and determining which applications qualify for the income tax credit. During FY 2021-2022, the SHPD approved one income tax credit which consumed just about all of the \$1 million program cap.

FUTURE PROGRAMS

For FY 23 the SHPD is currently reviewing and considering another application for approval in accordance with the income tax credit program.