
A BILL FOR AN ACT

RELATING TO COCONUT TREES.

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

1 SECTION 1. Chapter 149A, Hawaii Revised Statutes, is
2 amended by adding a new part to be appropriately designated and
3 to read as follows:

4 **"PART . COCONUT TREES**

5 **S149A-A Legislative findings and purpose.** The legislature
6 finds that the coconut tree, known in the Hawaiian language as
7 niu, has historically served as a critical source of food,
8 potable water, medicine, and materials, and remains essential to
9 the health, culture, and lifestyle of the people of Hawaii.

10 The legislature further finds that the coconut rhinoceros
11 beetle poses as serious threat to coconut tree populations
12 statewide and that certain pest management practices may
13 inadvertently reduce the availability of coconuts that are safe
14 for human consumption and limit the long-term regeneration of
15 coconut trees.

16 The purpose of this part is to protect, preserve, and grow
17 coconut trees in the State by:



§149A-B Definitions. As used in this part:

11 "Coconut tree" means a tree of the species *Cocos nucifera*.

12 "Consumable coconut tree" means a coconut tree managed
13 without the application of systemic or persistent pesticides
14 that would render the coconut water or meat unsafe for human
15 consumption.

16 "Department" means the department of agriculture and
17 biosecurity.

18 "Landscape palm" means a coconut tree treated with
19 pesticides or poisons that make coconuts unsafe for human
20 consumption and that is maintained solely for ornamental or
21 landscaping purposes.



1 "Natural management" means pest management practices that
2 do not rely on systemic insecticides and that may include
3 biological control, trapping, sanitation, fungal or microbial
4 treatments, habitat management, and other non-toxic or minimally
5 toxic methods approved by the department.

6 "Seed bank" means a managed collection of viable coconut
7 seeds or seedlings maintained for conservation, propagation, or
8 replanting.

9 **§149A-C Coconut trees; recognition; food and water source.**

10 The department shall establish rules to recognize coconut trees
11 as a natural source of food and potable water in the State. All
12 state departments and agencies shall, to the extent practicable
13 and consistent with public health and safety, support policies
14 that preserve and protect consumable coconut trees.

15 **§149A-D Coconut trees; recognition; cultural treasure.**

16 The department shall establish rules to recognize the coconut
17 tree as a cultural treasure of the State, given its foundational
18 role in Native Hawaiian health practices, subsistence,
19 traditional knowledge, and cultural continuity. All state
20 departments and agencies shall consider this cultural



1 significance when adopting or implementing policies that affect
2 coconut trees.

3 **§149A-E Coconut seed banks; authorization.** (a) Coconut
4 seed banks are authorized in the State.

5 (b) Notwithstanding any law to the contrary, coconut trees
6 that are managed as consumable coconut trees shall be allowed to
7 flower and produce viable seeds for propagation and replanting
8 within the State, subject to reasonable biosecurity measures
9 established by the department.

10 (c) The department shall adopt rules to:

11 (1) Establish voluntary standards for coconut seed banks;
12 (2) Minimize the spread of coconut rhinoceros beetles
13 through coconut seed handling and transport; and
14 (3) Encourage genetic diversity and long-term resilience
15 of coconut tree populations.

16 **§149A-F Landscape palms; labeling.** (a) Any coconut tree
17 treated with pesticides or poisons that render the coconuts
18 unsafe for human consumption shall be clearly identified as a
19 landscape palm.

20 (b) The owner or operator of the property on which any
21 coconut tree is located shall post and maintain a sign clearly



1 indicating that the coconut tree is a landscape palm and not for
2 human consumption.

3 (c) The department shall adopt rules establishing minimum
4 labeling standards, including the visibility, placement, and
5 duration requirements of any label.

6 **S149A-G Rules.** The department shall adopt rules pursuant
7 to chapter 91 necessary for the purposes of this part."

8 SECTION 2. Chapter 235, Hawaii Revised Statutes, is
9 amended by adding a new section to be appropriately designated
10 and to read as follows:

11 **"S235- Natural management of the coconut rhinoceros**
12 **beetle tax credit.** (a) There shall be allowed to each taxpayer
13 subject to the tax imposed under this chapter, who is not
14 eligible to be claimed as a dependent for federal or state
15 income taxes by another and who files an individual income tax
16 return for a taxable year, a refundable natural management of
17 the coconut rhinoceros beetle tax credit that shall be applied
18 against the taxpayer's net income tax liability, if any,
19 imposed by this chapter for the taxable year in which the credit
20 is properly claimed.



1 (b) The amount of the refundable tax credit shall be equal
2 to per cent of the qualified costs incurred by the
3 taxpayer to implement natural management practices of the
4 coconut rhinoceros beetle that result in consumable coconut
5 trees, or \$, whichever is less.

6 (c) The standards for eligibility and a certification of
7 costs for the tax credit shall be determined by the department
8 of agriculture and biosecurity. The taxpayer shall submit
9 verification or allow inspection as determined by the department
10 of agriculture and biosecurity; provided that the verification
11 shall include a certification by the taxpayer that no systemic
12 or prohibited pesticides have been applied to the coconut trees
13 and that only natural management practices implemented by the
14 department of agriculture and biosecurity have been implemented.

15 (d) All claims for the tax credit under this section,
16 including any amended claims, shall be filed on or before the
17 end of the twelfth month following the close of the taxable year
18 for which the credit may be claimed. Failure to properly claim
19 the credit shall constitute a waiver of the right to claim the
20 credit.



1 (e) If the tax credit claimed by the taxpayer under this
2 section exceeds the amount of the income tax payments due from
3 the taxpayer, the excess of credit over payments due shall be
4 refunded to the taxpayer; provided that the tax credit properly
5 claimed by a taxpayer who has no income tax liability shall be
6 paid to the taxpayer; provided further that no refunds or
7 payments on account of the tax credit allowed by this section
8 shall be made for amounts less than \$1.

9 (f) No taxpayer who claims the tax credit under this
10 section shall claim any other credit for the same expenses or
11 costs.

12 (g) The director of taxation:

13 (1) Shall prepare any forms that may be necessary to claim
14 a tax credit under this section;
15 (2) May require proof of the claim for the tax credit; and
16 (3) May adopt rules pursuant to chapter 91 to effectuate
17 the purposes of this section.

18 (h) For purposes of this section, "consumable coconut
19 tree" has the same meaning as defined in section 149A-B."

20 SECTION 3. If any provision of this Act, or the
21 application thereof to any person or circumstance, is held



1 invalid, the invalidity does not affect other provisions or
2 applications of the Act that can be given effect without the
3 invalid provision or application, and to this end the provisions
4 of this Act are severable.

5 SECTION 4. In codifying the new sections added by section
6 1 and referenced in section 2 of this Act, the revisor of
7 statutes shall substitute appropriate section numbers for the
8 letters used in designating the new sections in this Act.

9 SECTION 5. New statutory material is underscored.

10 SECTION 6. This Act shall take effect on July 1, 2026;
11 provided that section 2 shall apply to taxable years beginning
12 after December 31, 2026.

13
INTRODUCED BY: Mike Gabbard



S.B. NO. 2925

Report Title:

DAB; Coconut Trees; Landscape Palms; Natural Pesticides; Non-Pesticide Management; Seed Banks; Labeling; Natural Management of Coconut Rhinoceros Beetle Tax Credit

Description:

Establishes recognition of coconut trees as a source of food and water, and as a cultural treasure. Requires the Department of Agriculture and Biosecurity to establish rules to allow the use of coconut tree seed banks in the State. Requires owners or operators of property where any coconut tree is located to post and maintain a sign that clearly indicates that the coconut tree is a landscape palm, when applicable. Requires the Department of Agriculture and Biosecurity to establish labeling standards for non-consumable landscape palms. Establishes an income tax credit for consumable coconut trees maintained through natural management practices.

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