

ACT 191

A Bill for an Act Relating to the Relief of Certain Persons, Firms and Corporations for Overpayment of Taxes, to Remit Taxes, and Other Claims Against the State, and Providing Appropriations Therefor.

Be it Enacted by the Legislature of the State of Hawaii:

SECTION 1. The following respective sums of money are hereby appropriated out of the general revenues of the State of Hawaii for the purpose of reimbursing the following named persons, firms, and corporations for overpayment of taxes, or on account of other claims against the State in the amount set opposite their respective names :

ARAKAKI, NORMAN S.	\$ 82.86
Refund of portion of real property taxes overpaid for years 1957 through 1959.	
AUYONG, ALBERT A.	31.29
Refund of portion of real property taxes overpaid for years 1931 to 1957.	[Item vetoed, W.Q.]
AWONG, ABEL	700.00
Damage or loss of personal property resulting from performance of state duties during the Hilo tsunami disaster of 1960.	
BALL, MARY JANE (Tax Key 4-5-12-17).....	43.51
Refund of real property taxes overpaid for years 1959 and 1960.	
BARROS, ROSE	25.00
Refund of real property tax overpaid for year 1957.	
BELLAH, CLAUDE	33.50
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	[Item vetoed, W.Q.]

BICKNELL, CLAIR (Tax Key 4-4-04-12).....	168.61
Refund of real property taxes overpaid for years 1959 and 1960.	
CAMPOS, FERNANDO C. (Tax Key 4-6-13-14).....	10.30
Refund of real property taxes overpaid for years 1959 and 1960.	
CHING, JAMES	165.02
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
CHOW, ROBERT Y. S.....	46.00
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
CHUN, CLEMENT	138.00
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
DESHA, GODFREY B.....	578.95
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
DUNN, MARGARET E.	12.64
Refund of real property taxes overpaid for the years 1955 to 1958.	
FERREIRA, ISABELLA M.	25.00
Refund of real property tax overpaid for year 1957.	
FERREIRO, WILLIAM F. (Tax Key 4-4-03-11).....	77.20
Refund of real property taxes overpaid for years 1959 and 1960.	
FERREIRO, WILLIAM F. (Tax Key 4-5-13-05).....	14.87
Refund of real property taxes overpaid for years 1959 and 1960.	
FREITAS, WILLIAM R.....	1.75
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
FULLARD-LEO, LESLIE	175.32
Remission of portion of real property taxes assessed for year 1959—August 22 to December 31, 1959.	
FURUTANI, TERUJI	1,889.00
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
GABRIEL, WILLIAM	600.00
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
GRAYBAR ELECTRIC COMPANY, INC.....	3,603.33
	[Item vetoed, W.Q.]
Refund of foreign corporation license fee paid during the period September 19, 1927 to June 30, 1959.	
GRUGIER, MERCY K.	329.00
Refund of portion of real property taxes paid for years 1938 to 1954.	
GUALDARAMA, FERMIN L. C.....	300.00
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
HAPAI, ARCHIE	150.18
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
HAWAIIAN TELEPHONE COMPANY.....	6,702.22
Refund of public utility taxes paid for years 1957 and 1958.	
HAWAIIAN VILLAGE, INC.	300.00
Refund of foreign license fees paid for years 1956, 1957 and 1958.	
HAY, GILBERT	543.25
Refund of real property taxes overpaid for the years 1959 and 1960.	
HAYASHIDA, TOSHIAKI	28.00
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	

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HEDANI, AKIRA (Tax Key 9-8-20-46).....	153.60
Refund of real property taxes overpaid for the years 1959 and 1960.	
HORNER, ALBERT (Tax Key 4-3-02-03).....	335.89
Refund of real property taxes overpaid for the years 1959 and 1960.	
HOSSACK, A. T.	10.94
Payment of territorial warrant number S-056075, dated March 6, 1957, escheated to general fund on June 30, 1959 pursuant to section 34-47, RLH 1955.	
HUSSEY, WILFRED K.	1,142.50
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
INOUE, HIROSHI	98.80
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
INOUE, YUKITOSHI (Tax Key 3-6-10-22).....	49.82
Refund of real property taxes overpaid for the years 1959 and 1960.	
ISHIZUKA, LESLIE (Tax Key 4-1-03-19).....	5.30
Refund of real property taxes overpaid for the years 1959 and 1960.	
ITO, GOICHI	150.35
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
JAMIESON, WILLIAM B.	84.49
Refund of portion of real property taxes overpaid for years 1958 and 1959.	
JELF, THOMAS J.	49.00
Payment of territorial warrant number P-093908, dated June 29, 1956, escheated to the general fund on June 30, 1959 pursuant to section 34-47, RLH 1955.	
KAHIKINA, SIMPSON, O.	436.21
Refund of real property taxes overpaid for years 1935, 1938, 1939, 1941, 1946, to 1959, inclusive.	
KALILI ESTATE, HELEN AWAI	319.31
Payment of territorial warrant number P-140233, dated December 28, 1956, escheated to the general fund on June 30, 1959 pursuant to section 34-47, RLH 1955.	
KASHIWABARA, KEIZO (Tax Key 2-5-02-12).....	142.31
Refund of real property taxes overpaid for the years 1959 and 1960.	
KAUAI ELECTRIC CO. LTD.	511.43
Refund of public utility taxes overpaid for years 1956, 1957, 1958 and 1959.	
KAWAKAMI, ARTHUR H.	18.00
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
KEAWE, ANNIE (Tax Key 4-6-27-02).....	88.21
Refund of real property taxes overpaid for years 1959 and 1960.	
KEAWE, ANNIE (Tax Key 4-6-27-12).....	23.67
Refund of real property taxes overpaid for years 1959 and 1960.	
KEAWE, ANNIE (Tax Key 4-6-27-16).....	11.27
Refund of real property taxes overpaid for years 1959 and 1960.	
KEAWE, ANNIE (Tax Key 4-6-27-27).....	43
Refund of real property taxes overpaid for years 1959 and 1960.	
KEAWE, ANNIE (Tax Key 4-6-28-17).....	1.52
Refund of real property taxes overpaid for years 1959 and 1960.	
KEAWE, ANNIE (Tax Key 4-6-28-18).....	40.74
Refund of real property taxes overpaid for years 1959 and 1960.	
KEKAI, WILLIAM	51.50
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	

KEKUNA, LUCAS M.	21.50
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
KIMURA, GUNTO, (Tax Key 2-3-03-13).....	45.29
Refund of real property taxes overpaid for years 1959 and 1960.	
KIMURA, GUNTO, (Tax Key 2-3-03-40).....	30.97
Refund of real property taxes overpaid for years 1959 and 1960.	
KIMURA, TATSUMI	350.00
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
KODANI, SHIZUO	697.45
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
KONG, BENJAMIN F.....	326.58
Refund of real property taxes overpaid for years 1956 and 1957 and first installment of 1958.	
KONO, HIDEO	47.74
Refund of real property taxes overpaid for year 1956.	
LOVELL, JOSEPH MANE, JR.....	404.17
Refund of real property taxes overpaid for years 1948 to 1957.	
LYMAN, C. ARTHUR	202.16
Refund of real property taxes overpaid for years 1959 and 1960.	
LUCAS, DANIEL	803.00
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
MATSUMOTO, SADAICHI (Tax Key 2-4-02-04).....	29.66
Refund of real property taxes overpaid for years 1959 and 1960.	
MATSUNAGA, TOSHIICHI (Tax Key 2-6-10-11).....	160.25
Refund of real property taxes overpaid for years 1959 and 1960.	
MATSUNAGA, TOSHIICHI (Tax Key 2-6-09-37).....	12.03
Refund of real property taxes overpaid for years 1959 and 1960.	
MATTOS, LOUIS A.....	261.45
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
MAU, ALICE N. K.	185.75
Refund of real property taxes overpaid for years 1957 to 1960.	
MAUNALANI HOSPITAL AND CONVALESCENT HOME.....	699.06
	[Item vetoed, W.Q.]
Refund of real property taxes paid for year 1958.	
McCANDLESS ESTATE, L. L.	138.41
Refund of real property taxes paid for years 1942 to 1956.	
MEDEIROS, ERNEST	225.00
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
MIYAHARA, HERBERT (Tax Key 2-8-08-24).....	45.85
Refund of real property taxes paid for years 1959 and 1960.	
MIYAMOTO, GEORGE H.	87.27
Refund of real property taxes paid for years 1959 and 1960.	
MIYASATO, JOHN	340.00
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
MOIR, HECTOR (Tax Key 2-8-16-07).....	85.21
Refund of real property taxes overpaid for years 1959 and 1960.	
MOIR, HECTOR (Tax Key 2-8-16-10).....	32.40
Refund of real property taxes overpaid for years 1959 and 1960.	
MOIR, HECTOR (Tax Key 2-8-26-08).....	563.48
Refund of real property taxes overpaid for years 1959 and 1960.	
MORGAN, CATHERINE (Tax Key 4-9-04-06).....	35.41
Refund of real property taxes overpaid for years 1959 and 1960.	

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MORRIS, JUANITO (Tax Key 2-6-09-30).....	28.12
Refund of real property taxes overpaid for years 1959 and 1960.	
MOTTA, LOUIS R.	242.19
Refund of real property taxes paid for years 1956 and 1957.	
NAGOSHI, YUTAKA (Tax Key 2-3-08-34).....	51.56
Refund of real property taxes overpaid for years 1959 and 1960.	
NEMBETSU-DO ASSOCIATION	1,443.11
	[Item vetoed, W.Q.]
Refund of real property taxes paid for years 1954 to 1958.	
NAKAMATSU, YASU (Tax Key 2-6-10-20).....	41.93
Refund of real property taxes overpaid for years 1959 to 1960.	
NICHIREN SECT MISSION OF HAWAII.....	208.94
	[Item vetoed, W.Q.]
Refund of real property taxes paid for years 1959 and 1960.	
NISHIDA, TATSUMI	744.65
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
OLIVER, VASCO	650.00
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
ORNELLAS, PETER (Tax Key 2-6-09-02).....	83.66
Refund of real property taxes overpaid for years 1959 and 1960.	
OSHIRO, ROBERT C.	220.45
Payment of territorial warrant number P-169341, dated March 29, 1957, escheated to the general fund on June 30, 1959 pursuant to section 34-47, RLH 1955.	
OTA, TETSUKICHI	1,700.00
	[Item vetoed, W.Q.]
Claim for destruction of property by state civil defense personnel imme- diately following the Hilo tsunami disaster of 1960.	
PAUL ANTHONY R., FOR OFFICERS G. DESHA, JOHN U. PEA, AND T. NISHIDA.....	1,270.95
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
REESE, ARTHUR K.	125.00
Compensation ordered by the Governor's Grievance Review Committee.	
REIS, WILLIAM (Tax Key 2-6-09-06).....	84.55
Refund of real property taxes paid for years 1959 and 1960.	
REORGANIZED CHURCH OF JESUS CHRIST OF LATTER DAY SAINTS	259.85
	[Item vetoed, W.Q.]
Refund of real property tax overpaid for year 1957.	
RICKARD, RICHARD S.....	500.00
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
ROSEHILL, EDWARD W. JR.....	22.50
	[Item vetoed, W.Q.]
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
SAWYER, HARRIET BOUSLOG	1,396.97
Reimbursement for legal expenses and court costs in case entitled "In the Matter of the Disciplinary Proceedings against Harriet Bouslog Sawyer, a member of the Territorial Bar of the Territory of Hawaii", No. 15,109, United States Circuit Court of Appeals of the Ninth Circuit.	
SHIMAMOTO, HISAO EST. (Tax Key 2-6-06-18).....	206.32
Refund of real property taxes overpaid for years 1959 and 1960.	
SHIMAMOTO, HISAO EST. (Tax Key 3-6-09-18).....	189.50
Refund for real property taxes overpaid for years 1959 and 1960.	
SHIMAMOTO, HISAO EST. (Tax Key 4-3-09-49).....	73.41
Refund for real property taxes overpaid for years 1959 and 1960.	

SHIMAMOTO, HISAO EST. (Tax Key 4-5-16-04).....	105.56
Refund for real property taxes overpaid for years 1959 and 1960.	
SHIMAZU, NAKA	7.22
Refund of portion of real property taxes overpaid for years 1955 to 1959.	
SHINSHU KYOKAI MISSION	513.20
[Item vetoed, W.Q.]	
Refund of real property taxes paid in 1960 for church property.	
SHOBUKAN JUDO CLUB.....	149.32
[Item vetoed, W.Q.]	
Refund of real property tax, interest and penalty for 1958.	
SILVA, JOHN D. (Tax Key 2-5-05-18).....	40.11
Refund of real property taxes overpaid for years 1959 and 1960.	
SILVA, JOSEPH E. (Tax Key 4-5-12-34).....	15.21
Refund of real property taxes overpaid for years 1959 and 1960.	
SOUZA, JEANETTE (Tax Key 2-3-13-05).....	28.45
Refund of real property taxes overpaid for years 1959 and 1960.	
TAGUMA, WALTON H.....	87.90
[Item vetoed, W.Q.]	
Refund of portion of real property taxes overpaid for years 1958, 1959 and 1960.	
TAKAKI, MADELINE (Tax Key 4-5-15-31).....	14.49
Refund of real property taxes overpaid for years 1959 and 1960.	
TAKEMOTO, MASAYUKI (Tax Key 4-6-04-13).....	12.25
Refund of real property taxes overpaid for years 1959 and 1960.	
TAO, MIKIYO M. (Tax Key 2-6-10-03).....	34.95
Refund of real property taxes overpaid for years 1959 and 1960.	
TAO, MIKIYO M. (Tax Key 2-6-02-06).....	41.65
Refund of real property taxes overpaid for years 1959 and 1960.	
TSUJI, TAKEO	236.00
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
VASQUES, MANUEL A. (Tax Key 4-6-20-27).....	70.17
Refund of real property taxes overpaid for years 1959 and 1960.	
VERIATO, JOSEPH, JR.	150.00
[Item vetoed, W.Q.]	
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
VETERANS OF FOREIGN WARS, ANDREW KING POST 3850.....	177.17
[Item vetoed, W.Q.]	
Refund of real property tax for the year 1953.	
VILLAROS, SARAH (Tax Key 2-4-05-104).....	2.04
Refund of real property taxes overpaid for years 1959 and 1960.	
WAGNER, EDWARD K.....	135.51
[Item vetoed, W.Q.]	
Damage or loss of personal property resulting from performance of Civil Defense duties during the Hilo tsunami disaster of 1960.	
WATANABE, STANLEY	400.00
Damage or loss of personal property resulting from performance of State duties during the Hilo tsunami disaster of 1960.	
WIGGINS, JAMES L.	86.30
Refund of portion of real property taxes paid for years 1955 to 1958.	
WILKINSON, WILLARD G.	4,500.00
Payment of claim against the State for injuries suffered by him in the elevator situated at Iolani Palace on January 10, 1957.	
YAMANOHA, VIVIAN S. (Tax Key 4-6-31-02).....	156.87
Refund of real property taxes overpaid for years 1959 and 1960.	
YAMASHIRO, TAKA (Tax Key 4-6-04-20).....	40.98
Refund of real property taxes overpaid for years 1959 and 1960.	
YAMASHIRO, TAKA (Tax Key 4-6-04-21).....	57.11
Refund of real property taxes overpaid for years 1959 and 1960.	
YAMATE, THEODORE T. (Tax Key 4-5-12-44).....	3.43
Refund of real property taxes overpaid for years 1959 and 1960.	

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YAMATE, THEODORE T. (Tax Key 4-5-11-42).....	28.19
Refund of real property taxes overpaid for years 1959 and 1960.	
YEE, FEE WO.....	258.90
	[Item vetoed, W.Q.]
Refund of real property taxes paid for years 1956 and 1957.	
YONEJI, TAKEO (Tax Key 3-2-07-13).....	38.96
Refund of real property taxes overpaid for years 1959 and 1960.	
YONEJI, TAKEO (Tax Key 3-2-07-13).....	9.75
Refund of real property taxes overpaid for years 1959 and 1960.	
YONEJI, TAKEO (Tax Key 5-5-02-38).....	135.15
Refund of real property taxes overpaid for years 1959 and 1960.	

SECTION 2. The sums hereinabove appropriated shall be paid upon warrants issued by the comptroller of the State upon vouchers approved by the director of the department of taxation in the several amounts and to the respective persons hereinabove set out, as to said claims for taxes, and shall be paid upon warrants issued by said comptroller upon vouchers approved by the director of the department of budget and review as to all other claims.

SECTION 3. If any portion of this Act or its application to any circumstances or person is held to be invalid for any reason, the remainder thereof shall not be affected thereby.

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

(Approved July 12, 1961.) **H.B. 1091.**
