

ACT 145

A Bill for an Act to Amend Chapter 131E of the Revised Laws of Hawaii 1955, as Amended, Relating to Tax Relief for Natural Disaster Losses.

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

SECTION 1. Paragraph (b), section 131E-1, Revised Laws of Hawaii 1955, as amended, is hereby further amended to read as follows:

“(b) ‘Natural disaster’ means any unfortunate, severe, and extraordinary damages caused by seismic wave, tsunami, hurricane, volcanic eruption, typhoon, earthquake, or prolonged drought declared by the governor pursuant to section 131E-2 to have caused losses and suffering of such character and magnitude as to require and justify rehabilitative assistance from the State.”

SECTION 2. Paragraph (c), section 131E-4, Revised Laws of Hawaii 1955, as amended by Act 22, Session Laws of Hawaii 1962, is hereby further amended by inserting between the words “property” and

“under” on line 9 of said paragraph the words “located on the island on which the losses were incurred.”

SECTION 3. Section 131E-7, Revised Laws of Hawaii 1955, as amended by said Act 22, is hereby further amended to have the third sentence read as follows:

“In no event shall any claimant recover any amount whatsoever in excess of his losses certified by the commission through the foregoing taxes, nor recover any amounts in excess of the limits set forth in this section; provided, that he may use any one or more of the foregoing taxes as a basis for his remittance, refund or forgiveness of the taxes so long as it does not exceed any of the limits as herein set forth, and the taxes became due for real property, trade, business or income derived on the island on which the losses were incurred.”

SECTION 4. Notwithstanding the provisions of chapter 131E of the Revised Laws of Hawaii 1955, as amended, for any prolonged drought which occurred in 1962 and for which the governor has issued a declaration of the occurrence of a natural disaster, claims may be filed under the provisions of said chapter, on or before December 31, 1963.

SECTION 5. This Act shall take effect upon approval and as to sections 2 and 3 herein shall apply to the remittances, refunds or forgiveness of any claimant whose real property taxes are due from and after January 1, 1964.

(Approved June 3, 1963.) **H.B. 37.**
