

ACT 120

S. B. 183.

A Bill for an Act Relating to Real Property Tax and Amending Chapter 128,
Revised Laws of Hawaii 1955.

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

SECTION 1. Section 128-1, Revised Laws of Hawaii 1955, is hereby amended to read as follows:

“Sec. 128-1. Property defined. ‘Property’ or ‘real property’ means and includes all land and appurtenances thereof and the buildings, structures, fences and improvements erected on or affixed to the same, and any fixture which is erected on or affixed to such land, buildings, structures, fences and improvements, including all machinery and other mechanical or other allied equipment and the foundations thereof, whose use thereof is necessary to the utility of such land, buildings, structures, fences and improvements, or whose removal therefrom cannot be accomplished without substantial damage to such land, buildings, structures, fences, and improvements, excluding, however, any growing crops.”

SECTION 2. Chapter 128, Revised Laws of Hawaii 1955, as amended, is hereby further amended by adding thereto a new section to be designated as section 128-21.6, and to read as follows:

“Sec. 128-21.6. Fixtures used in manufacturing or producing tangible personal products. There shall be exempted and excluded from the measure of the taxes imposed by this chapter, all fixtures which are categorized as machinery and other mechanical or other allied equipment which are primarily and substantially used in manufacturing or producing tangible personal products.”

SECTION 3. This Act shall take effect upon its approval.

(Approved May 26, 1967.)