

ACT 78

H. B. NO. 1664-72

A Bill for an Act Relating to Real Property Tax Exemption for Crop Shelters.
Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 246-33.1, Hawaii Revised Statutes, is amended to read as follows:

“Sec. 246-33.1 Crop shelters. Any other law to the contrary notwithstanding, any permanent structure constructed or installed on any taxable real property consisting of frames or supports and covered by rigid plastic, fiber glass, or other rigid and semi-rigid transparent or translucent material, and including wooden laths, used primarily for the protection of crops shall be exempted in determining and assessing the value of such taxable real property for ten years or for a period of ten years from the first day of July following commencement of construction or installation of the structure on the property for such purpose; provided that any temporary structure so constructed or installed and covered by flexible plastic or other flexible transparent or translucent material, used for such purpose, shall be so exempted not subject to the ten year limitation; provided, further, that such exemption shall continue only so long as the structure is maintained in good condition. Only structures used for commercial agricultural or horticultural purposes shall be included in the exemption.

SECTION 2. Statutory material to be repealed is bracketed. New material is underscored. In printing this Act, the revisor of statutes need not include the brackets, the bracketed material, or the underscoring.*

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

(Approved May 19, 1972.)

*Edited accordingly.