

ACT 241

H.B. NO. 2110

A Bill for an Act Relating to Public Utility Exemptions from Real Property Taxes.

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

SECTION 1. The purpose of this amendment to section 239-3, Hawaii Revised Statutes, is to include a reference to existing and potential differences in a county ordinance relating to the filing date for an exemption claim from a real property assessment.

SECTION 2. Section 239-3, Hawaii Revised Statutes, is amended to read as follows:

“§239-3 Exemption from real property taxes. In order to secure under this chapter an exemption of county real property [from the] taxes [imposed by chapter 246], a public utility shall annually file with the [tax assessor on or before December 31 preceding the tax year, a return of such property] county in which the real property is situated, a claim for exemption in such [form] manner and by such date as [shall be] prescribed [by the director, setting forth its claim to the exemption.] in the respective county ordinance. The claim may include real property under lease to the public utility, under which lease the public utility is required to pay the taxes upon the property, and the claim to exemption shall be determined the same as if the public utility were the owner of the property.”

SECTION 3. Statutory material to be repealed is bracketed. New statutory material is underscored.

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

(Approved June 17, 1997.)