

ACT 182

S.B. NO. 3084

A Bill for an Act Relating to Cesspools.

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

SECTION 1. Section 235-16.5, Hawaii Revised Statutes, is amended by amending subsection (c) to read as follows:

“(c) The cesspool upgrade, conversion, or connection income tax credit shall be equal to the qualified expenses of the taxpayer, up to a maximum of \$10,000; provided that, in the case of a qualified cesspool that is a residential large capacity cesspool, the amount of the credit shall be equal to the qualified expenses of the taxpayer, up to a maximum of \$10,000 per residential dwelling connected to the cesspool, as certified by the department of health pursuant to subsection (e). There shall be allowed a maximum of one cesspool upgrade, conversion, or connection income tax credit per qualified cesspool~~[-] or per tax map key number where more than one residence is connected to a residential large-capacity cesspool.~~ The cesspool upgrade, conversion, or connection income tax credit shall be available only for the taxable year in which the taxpayer’s qualified expenses are certified by the appropriate government agency.”

SECTION 2. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.

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SECTION 3. This Act shall take effect upon approval, and shall apply to taxable years beginning after December 31, 2015.

(Approved July 1, 2016.)