

ACT 133

H.B. NO. 1802

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 (e) to read as follows:

“(e) The department of health shall:

- (1) Certify all qualified cesspools for the purposes of this section[; ~~provided that, as a pilot program, the department of health, in its discretion, may certify no more than two residential large capacity cesspools as qualified cesspools;~~];
- (2) Collect and maintain a record of all qualified expenses certified by an appropriate government agency for the taxable year; and
- (3) Certify to each taxpayer the amount of credit the taxpayer may claim; provided that if, in any year, the annual amount of certified credits reaches \$5,000,000 in the aggregate, the department of health shall immediately discontinue certifying credits and notify the department of taxation.

The director of health may adopt rules under chapter 91 as necessary to implement the certification requirements under this section.”

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 Statutory material to be repealed is bracketed and stricken.

SECTION 3. This Act shall take effect upon its approval and shall apply to taxable years beginning after December 31, 2017.

(Approved July 5, 2018.)