

---

---

# A BILL FOR AN ACT

RELATING TO COUNTIES.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1 SECTION 1. Chapter 46, Hawaii Revised Statutes, is amended  
2 by adding a new section to be appropriately designated and to  
3 read as follows:

4 "§46- Residential property tax discount program;  
5 authority to establish. (a) A county may establish a  
6 residential property tax discount program that provides  
7 residential real property taxpayers with a discount on their  
8 property taxes based upon the number of years a residential real  
9 property taxpayer has resided in the State and filed a State of  
10 Hawaii income tax return. A county may establish procedures and  
11 qualifications to participate in its real property tax discount  
12 program and determine the amount of the discount; provided that  
13 any discount program established by a county shall only apply to  
14 the real property tax upon the residential real property in  
15 which the real property taxpayer resides.

16 (b) A real property tax discount program shall be  
17 established by ordinance of the legislative body of the  
18 respective county."



1 SECTION 2. There is appropriated out of the general  
2 revenues of the State of Hawaii the sum of \$ , or so much  
3 thereof as may be necessary for fiscal year 2006-2007, as a  
4 grant-in-aid to the city and county of Honolulu to upgrade its  
5 real property tax computer system so that it may efficiently  
6 interface with the state department of taxation's computer  
7 system; provided that no moneys shall be expended unless matched  
8 on a dollar-for-dollar basis by the city and county of Honolulu.

9 The sum appropriated shall be expended by the city and  
10 county of Honolulu.

11 SECTION 3. There is appropriated out of the general  
12 revenues of the State of Hawaii the sum of \$ , or so much  
13 thereof as may be necessary for fiscal year 2006-2007, as a  
14 grant-in-aid to the county of Hawaii to upgrade its real  
15 property tax computer system so that it may efficiently  
16 interface with the state department of taxation's computer  
17 system; provided that no moneys shall be expended unless matched  
18 on a dollar-for-dollar basis by the county of Hawaii.

19 The sum appropriated shall be expended by the county of  
20 Hawaii.

21 SECTION 4. There is appropriated out of the general  
22 revenues of the State of Hawaii the sum of \$ , or so much

1 thereof as may be necessary for fiscal year 2006-2007, as a  
 2 grant-in-aid to the county of Maui to upgrade its real property  
 3 tax computer system so that it may efficiently interface with  
 4 the state department of taxation's computer system; provided  
 5 that no moneys shall be expended unless matched on a dollar-for-  
 6 dollar basis by the county of Maui.

7 The sum appropriated shall be expended by the county of  
 8 Maui.

9 SECTION 5. There is appropriated out of the general  
 10 revenues of the State of Hawaii the sum of \$ , or so much  
 11 thereof as may be necessary for fiscal year 2006-2007, as a  
 12 grant-in-aid to the county of Kauai to upgrade its real property  
 13 tax computer system so that it may efficiently interface with  
 14 the state department of taxation's computer system; provided  
 15 that no moneys shall be expended unless matched on a dollar-for-  
 16 dollar basis by the county of Kauai.

17 The sum appropriated shall be expended by the county of  
 18 Kauai.

19 SECTION 6. New statutory material is underscored.

20 SECTION 7. This Act shall take effect on July 1, 2006.

21

*[Handwritten signature]*

INTRODUCED BY:

*[Handwritten signature]*

HB LRB 06-0634-1.doc



*[Handwritten signature]*

*[Large handwritten signature]*  
*[Handwritten signature]*  
*[Handwritten signature]*

*[Handwritten signature]*

JAN 23 2006

**Report Title:**

Counties; Residential Property Tax Discount Program

**Description:**

Allows the counties to establish a residential property tax discount program for certain homeowners based on the number of years the property taxpayer has resided in the State.

Appropriates funds to be matched by the counties to obtain tax software upgrades.

