
A BILL FOR AN ACT

RELATING TO CIVIL DEFENSE.

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

1 SECTION 1. Chapter 128, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§128- Shelters; transient accommodations. (a) The
5 owner of any transient accommodations shall provide for the
6 health, safety, and welfare of its guests during civil defense
7 emergency periods, including:

8 (1) Establishing evacuation plans for guests and staff;
9 and

10 (2) Constructing an on-site disaster shelter; provided
11 that the shelter is:

12 (A) Certified as to its design by the department of
13 defense; and

14 (B) Capable of holding at least sixty-five per cent
15 of the maximum occupancy level of the transient
16 accommodations.

17 (b) For the purposes of this section:



1 "Civil defense emergency period" has the same meaning as
2 that term is defined in section 128-2.

3 "Transient accommodations" has the same meaning as that
4 term is defined in section 237D-1; provided that the
5 accommodations has at least separate units that are
6 available for guests."

7 SECTION 2. Chapter 235, Hawaii Revised Statutes, is
8 amended by adding a new section to be appropriately designated
9 and to read as follows:

10 "§235- **Transient accommodations shelter tax credit.** (a)
11 There shall be allowed to each eligible taxpayer who is subject
12 to the taxes imposed by this chapter and who is not otherwise
13 eligible to be claimed by another as a dependent for federal or
14 state income taxes, a transient accommodation tax credit for
15 qualified costs incurred to construct a disaster shelter under
16 section 128- .

17 (b) The amount of the tax credit shall be equal to
18 per cent of the qualifying costs incurred to construct a
19 disaster shelter under section 128- .

20 (c) The tax credit allowable under this section shall be
21 claimed against the net income tax liability, if any, imposed by



1 this chapter for the taxable year in which the credit is
2 properly claimed.

3 (d) If the tax credit under this section exceeds the
4 taxpayer's income tax liability, the excess of credit over
5 liability may be used as a credit against the taxpayer's income
6 tax liability in subsequent years until exhausted.

7 (e) All claims, including amended claims, for a tax credit
8 under this section shall be filed on or before the end of the
9 twelfth month following the close of the taxable year for which
10 the credit may be claimed. Failure to comply with the foregoing
11 provision shall constitute a waiver of the right to claim the
12 credit.

13 (f) The director of taxation:

14 (1) Shall prepare any forms that may be necessary to claim
15 a tax credit under this section;

16 (2) May require the taxpayer to furnish information to
17 ascertain the validity of the claim for the credit
18 made under this section; and

19 (3) May adopt rules pursuant to chapter 91 to effectuate
20 this section.

21 (g) As used in this section:



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1 "Eligible taxpayer" means an owner of a transient
2 accommodations, as that term is defined under section 128- ,
3 who incurs qualifying costs to build a disaster shelter under
4 section 128- .

5 "Qualifying costs" means any cost incurred for the plans,
6 design, construction, and equipment related to the new.
7 construction of a disaster shelter or the alteration or
8 modification of an existing structure to build a disaster
9 shelter under section 128- ."

10 SECTION 3. Statutory material to be repealed is bracketed
11 and stricken. New statutory material is underscored.

12 SECTION 4. This Act shall take effect upon its approval;
13 provided that section 2 of the Act shall apply to taxable years
14 beginning after December 31, 2008.

15

INTRODUCED BY:



JAN 21 2009



Report Title:

Civil Defense; Transient Accommodations; Tax Credit

Description:

Requires owners of certain transient accommodations to provide disaster shelters for their guests and provides a tax credit to owners for costs of constructing the disaster shelters.

