

JAN 21 2010

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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1           SECTION 1. Chapter 235, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§235- Curbside recycling income tax credit. (a) There  
5 shall be allowed to each qualified taxpayer subject to the tax  
6 imposed by this chapter a curbside recycling income tax credit  
7 which shall be deductible from the taxpayer's net income tax  
8 liability, if any, imposed by this chapter for the taxable year  
9 in which the credit is properly claimed.

10           (b) For purposes of this section, "qualified taxpayer"  
11 means an individual taxpayer that:

12           (1) Resides in a neighborhood in this State that has been  
13           designated to participate in a county curbside  
14           recycling program; and

15           (2) Participates in a county curbside recycling program in  
16           this State for more than one hundred eighty days  
17           during the taxable year.



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(c) A qualified taxpayer may claim a tax credit of \$35 for each of the qualified exemptions to which the qualified taxpayer claims for the taxable year.

(d) If the tax credit under this section exceeds the taxpayer's net income tax liability, the excess of credit over liability may be used as a tax credit against the taxpayer's net income tax liability in subsequent years until exhausted. All claims for a tax credit under this section, including amended claims, shall be filed on or before the end of the twelfth month following the close of the taxable year for which the tax credit may be claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the tax credit.

(e) The director of taxation shall prepare any forms that may be necessary to claim a credit under this section. The director may also require the taxpayer to furnish information to ascertain the validity of the claim for the tax credit made under this section and may adopt rules necessary to effectuate the purposes of this section pursuant to chapter 91.

(f) The tax credit allowable in this section shall be available for taxable years beginning after December 31, 2010."

SECTION 2. New statutory material is underscored.

1 SECTION 3. This Act, upon its approval, shall apply to  
2 taxable years beginning after December 31, 2010.

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**Report Title:**

Tax Credit; Curbside Recycling

**Description:**

Establishes a curbside recycling income tax credit for qualified taxpayers for each qualified exemption they claim.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

