
A BILL FOR AN ACT

RELATING TO HEALTH CARE.

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

1 SECTION 1. Chapter 323D, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§323D- Health care facilities; exemption from
5 taxation. (a) Any health care facility licensed or certified
6 by the department of health, whether privately-owned or not-for-
7 profit, shall be exempt from paying any:

8 (1) Assessments levied by any county; and

9 (2) State taxes of any kind.

10 (b) For the purposes of this section, "health facility"
11 means a health care facility or assisted living facility, as
12 those terms are defined in section 323D-2."

13 SECTION 2. New statutory material is underscored.

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

16

INTRODUCED BY:



JAN 25 2011



Report Title:

Health Care Facilities; Tax Exemption

Description:

Exempts health care facilities from state taxation and county assessments.

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

