

JAN 26 2011

A BILL FOR AN ACT

PROPOSING AN AMENDMENT TO THE HAWAII CONSTITUTION TO EXEMPT REAL PROPERTY UNDER RESIDENTIAL LEASE TO NATIVE HAWAIIANS PURSUANT TO THE HAWAIIAN HOMES COMMISSION ACT, 1920, AS AMENDED, FROM TAXATION.

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

1 SECTION 1. The purpose of this Act is to propose an
2 amendment to article VIII, section 3, of the Constitution of the
3 State of Hawaii to exempt Hawaiian home lands residential leases
4 from real property taxation.

5 SECTION 2. Article VIII, section 3, of the Constitution of
6 the State of Hawaii, is amended to read as follows:

7 **"TAXATION AND FINANCE**

8 **Section 3.** The taxing power shall be reserved to the
9 State, except so much thereof as may be delegated by the
10 legislature to the political subdivisions, and except that all
11 functions, powers and duties relating to the taxation of real
12 property shall be exercised exclusively by the counties, with
13 the exception of the county of Kalawao[-]; provided that real
14 property under residential lease to native Hawaiians pursuant to
15 section 207 of the Hawaiian Homes Commission Act, 1920, as
16 amended, shall be exempt from taxation by the counties. The



1 legislature shall have the power to apportion state revenues
2 among the several political subdivisions."

3 SECTION 3. The question to be printed on the ballot shall
4 be as follows:

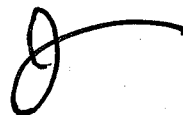
5 "Shall real property under residential lease to native
6 Hawaiians pursuant to section 207 of the Hawaiian Homes
7 Commission Act, 1920, as amended, be exempt from real
8 property taxation?"

9 SECTION 4. Constitutional material to be repealed is
10 bracketed and stricken. New constitutional material is
11 underscored.

12 SECTION 5. This amendment shall take effect upon
13 compliance with article XVII, section 3, of the Constitution of
14 the State of Hawaii.

15

INTRODUCED BY: _____



Report Title:

Constitutional Amendment; Hawaiian Homes; Tax; Exemption

Description:

Proposes an amendment to the Hawaii Constitution to exempt real property under residential lease to native Hawaiians pursuant to the Hawaiian Homes Commission Act, 1920, as amended, from taxation.

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

