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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 237, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§237-    Exemption of sale and installation of wind  
5 resistive devices. (a) Beginning January 1, 2016, and expiring  
6 December 31, 2017, there shall be exempted from the general  
7 excise tax imposed by this chapter the gross proceeds received  
8 on or after January 1, 2016, and on or before December 31, 2017,  
9 from the sale and installation of a wind resistive device.

10           (b) The department of commerce and consumer affairs shall  
11 certify whether the wind resistive device meets the requirements  
12 of this section. The department of commerce and consumer  
13 affairs shall adopt rules pursuant to chapter 91 to assess  
14 whether a wind resistive device qualifies for the tax exemption  
15 under this section.



1        (c) As used in this section "wind resistive devices" means  
2 devices and techniques that increase a building or structure's  
3 resistance to damage from wind forces, including the following:

4        (1) Uplift restraint ties at roof ridges and roof framing  
5        members to wall or beam supports;

6        (2) Additional fastening of roof sheathing and roof  
7        decking for high wind uplift;

8        (3) Impact and pressure resistant exterior opening  
9        protective devices;

10       (4) Wall to foundation uplift restraint connections  
11       strengthening for wood foundation posts on footings;  
12       and

13       (5) Residential safe rooms."

14       SECTION 2. New statutory material is underscored.

15       SECTION 3. This Act shall take effect on July 1, 2050;  
16 provided that section 1 shall apply to gross proceeds received  
17 on or after January 1, 2016, and on or before December 31, 2017.



**Report Title:**

Wind Resistive Devices; Exemption from General Excise Tax

**Description:**

Exempts wind resistive devices from the general excise tax on wholesale and retail transactions from 1/1/2016 to 12/31/2017.  
(HB643 HD1)

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

