
A BILL FOR AN ACT

RELATING TO CESSPOOLS.

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

1 SECTION 1. Section 235-16.5, Hawaii Revised Statutes, is
2 amended by amending subsection (c) to read as follows:

3 "(c) The cesspool upgrade, conversion, or connection
4 income tax credit shall be equal to the qualified expenses of
5 the taxpayer, up to a maximum of \$10,000; provided that, in the
6 case of a qualified cesspool that is a residential large
7 capacity cesspool, the amount of the credit shall be equal to
8 the qualified expenses of the taxpayer, up to a maximum of
9 \$10,000 per residential dwelling connected to the cesspool, as
10 certified by the department of health pursuant to subsection
11 (e). There shall be allowed a maximum of one cesspool upgrade,
12 conversion, or connection income tax credit per qualified
13 cesspool[-] or per tax map key number where more than one
14 residence is connected to a residential large-capacity cesspool.
15 The cesspool upgrade, conversion, or connection income tax
16 credit shall be available only for the taxable year in which the
17 taxpayer's qualified expenses are certified by the appropriate
18 government agency."



1 SECTION 2. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

3 SECTION 3. This Act shall take effect upon approval, and
4 shall apply to taxable years beginning after December 31, 2015.



Report Title:

Income Tax Credit; Cesspool Upgrade, Conversion, or Connection

Description:

Amends the cesspool upgrade, conversion, or connection income tax credit by making it available for cesspools within a tax map key area in which more than one residence is connected to a large-capacity cesspool. (CD1)

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