
A BILL FOR AN ACT

RELATING TO LAND.

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

1 SECTION 1. Chapter 46, Hawaii Revised Statutes, is amended
2 by adding a new section to part IV to be appropriately
3 designated and to read as follows:

4 "§46- Receipt of donation of damaged lands. Each
5 county shall develop procedures for the acceptance of private
6 donations of land that has been damaged or is likely to sustain
7 damage due to natural disasters or climate change."

8 SECTION 2. Chapter 235, Hawaii Revised Statutes, is
9 amended by adding a new section to part I to be appropriately
10 designated and to read as follows:

11 "§235- Donation of damaged lands; tax deduction. (a)
12 There shall be allowed as a charitable deduction from gross
13 income the amount that represents the appraised value of land,
14 assessed at the time of the donation, that an individual
15 taxpayer donates to a county; provided that the land has
16 sustained or is likely to sustain damage due to natural disaster
17 or climate change.



1 (b) The director of taxation shall prepare forms as may be
2 necessary to claim a tax deduction under this section, may
3 require proof of the claim for the tax deduction, and may adopt
4 rules pursuant to chapter 91."

5 SECTION 3 New statutory material is underscored.

6 SECTION 4. This Act, upon its approval, shall apply to
7 taxable years beginning after December 31, 2020.



Report Title:

Land; Donations; Tax Deductions

Description:

Requires counties to develop procedures to accept private donations of land that is damaged or likely to be damaged by natural disasters or climate change. Authorizes taxpayers to receive a charitable income tax deduction for the donations. Applies to taxable years beginning after 12/31/2020. (HD1)

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