
A BILL FOR AN ACT

PROPOSING AMENDMENTS TO THE CONSTITUTION OF THE STATE OF HAWAII
RELATING TO ALLOWING THE BOARD OF EDUCATION TO LEVY REAL
PROPERTY TAXES FOR PURPOSES OF FUNDING TEACHER
COMPENSATION.

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

1 SECTION 1. The purpose of this Act is to propose
2 amendments to the Constitution of the State of Hawaii to repeal
3 the counties' exclusive jurisdiction over real property taxation
4 and instead provide that the taxation of real property shall be
5 under the concurrent jurisdiction of both the board of education
6 and counties so that the board of education may also levy real
7 property taxes for the purpose of funding teacher compensation.

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

10 **"TAXATION AND FINANCE**

11 **Section 3.** The taxing power shall be reserved to the
12 State, except so much thereof as may be delegated by the
13 legislature to the political subdivisions, and except that all
14 functions, powers and duties relating to the taxation of real
15 property shall be exercised [~~exclusively~~] concurrently by both



1 the board of education for the purpose of funding teacher
2 compensation and the counties, with the exception of the county
3 of Kalawao.

4 The legislature shall have the power to apportion state
5 revenues among the several political subdivisions."

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

8 "Shall the Constitution of the State of Hawaii be amended
9 by repealing the counties' exclusive jurisdiction over real
10 property taxation and providing instead that the taxation of
11 real property shall be under the concurrent jurisdiction of both
12 the board of education and counties, thereby allowing the board
13 of education to levy real property taxes to fund teacher
14 compensation?"

15 SECTION 4. Constitutional material to be repealed is
16 bracketed and stricken. New constitutional material is
17 underscored.

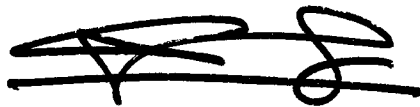


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1 SECTION 5. This amendment shall take effect upon
2 compliance with article XVII, section 3, of the Constitution of
3 the State of Hawaii.

4

INTRODUCED BY: *Sen. Sam*

A handwritten signature in black ink, appearing to be "Sen. Sam", written over a horizontal line.

JAN 23 2020



H.B. NO. 2671

Report Title:

Real Property Taxation; Constitutional Amendment; Education;
Teacher Compensation; BOE

Description:

Proposes amendments to the Hawaii State Constitution to provide that the taxation of real property shall be under the concurrent jurisdiction of the Board of Education, for the purpose of funding teacher compensation, and counties.

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

