

Honolulu, Hawaii

FEB 12 , 2020

RE: H.B. No. 2070
H.D. 1

Honorable Scott K. Saiki
Speaker, House of Representatives
Thirtieth State Legislature
Regular Session of 2020
State of Hawaii

Sir:

Your Committee on Water, Land, & Hawaiian Affairs, to which was referred H.B. No. 2070 entitled:

"A BILL FOR AN ACT RELATING TO LAND,"

begs leave to report as follows:

The purpose of this measure is to:

- (1) Require the counties to develop procedures to accept private donations of land that is damaged or likely to be damaged by natural disasters or climate change; and
- (2) Authorize taxpayers to receive a nonrefundable, charitable income tax deduction for the donations.

Your Committee received testimony in support of this measure from two individuals. Your Committee received testimony in opposition to this measure from one individual. Your Committee received comments on this measure from the Department of Taxation.

Your Committee finds that this measure would enable counties to accept donated land that is damaged, or will likely become damaged, by natural disasters or climate change and create an incentive for potential donors of such land.

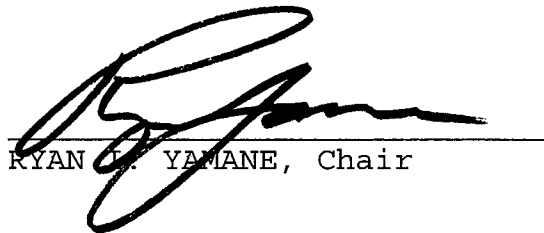
Your Committee has amended this measure by:



- (1) Changing "nonrefundable charitable deduction" to "charitable deduction";
- (2) Changing the assessment mechanism for donated land from the fair market value of the land to the appraised value of the land; and
- (3) Making this measure applicable to taxable years beginning after December 31, 2020.

As affirmed by the record of votes of the members of your Committee on Water, Land, & Hawaiian Affairs that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2070, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2070, H.D. 1, and be referred to your Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Water, Land, &
Hawaiian Affairs,

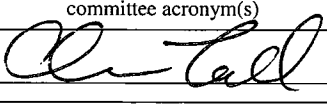


RYAN L. YAMANE, Chair



State of Hawaii
 House of Representatives
 The THIRTIETH Legislature **HSCR 321-20**

Record of Votes of the Committee on Water, Land, & Hawaiian Affairs

Bill/Resolution No.: HB2070	Committee Referral: WLH, FIN	Date: 02/05/2020		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
WLH Members	Ayes	Ayes (WR)	Nays	Excused
1. YAMANE, Ryan I. (C)	✓			
2. TODD, Chris (VC)	✓			
3. HAR, Sharon E.	✓			
4. LOWEN, Nicole E.	✓			
5. TARNAS, David A.	✓			
6. WILDBERGER, Tina	✓			
7. WARD, Gene	✓			
TOTAL (7)	7	0	0	0
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <small>committee acronym(s)</small>				
Vice Chair's or designee's signature: 				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				