

**ACT 32**

An Act Relating to the Real Property Tax Exemption for Schools;  
Amending Section 128-18(b)(1) of the Revised Laws of Hawaii  
1955, as Amended.

*Be it Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 128-18(b)(1) of the Revised Laws of Hawaii  
1955 as amended, is hereby further amended to read as follows:

“**Sec. 128-18(b)(1)**. Property used for school purposes including:  
(i) kindergartens, grade schools, junior high schools and high schools,  
which carry on a program of instruction meeting the requirements of

the compulsory school attendance law, section 40-9, or which are for preschool children who have attained or will attain the age of five years on or before December 31 of the school year, provided that any claim for exemption based on any of the foregoing uses shall be accompanied by a certificate issued by or under the authority of the department of education stating that the foregoing requirements are met;

(ii) junior colleges or colleges carrying on a general program of instruction of college level. The property exempt from taxation under this paragraph is limited to buildings for educational purposes (including dormitories), housing on the campus grounds for personnel employed at the school or college, campus and athletic grounds, and realty used for vocational purposes incident to the school or college.”

SECTION 2. This Act shall take effect upon its approval.

(Approved May 13, 1963.) **S.B. 58.**

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