

ACT 265

A Bill for an Act Relating to Forest Reservations and Amending Chapter 19 of the Revised Laws of Hawaii 1955, as Amended.

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

SECTION 1. The last paragraph of section 19-5 of the Revised Laws of Hawaii 1955, as amended, is hereby amended to read as follows:

“No taxes shall be levied or collected on any private lands so surrendered so long as the land remains exclusively under the control of the government as a forest reservation; provided that if the lands so surrendered are withdrawn without the consent of the department prior to the expiration of the twenty-year period as provided for above, the tax exemption privilege shall be cancelled retroactive to the date of the agreement of surrender and all taxes that would have been due shall be payable with a five per cent per annum penalty from the respective dates that these payments would have been due; provided, that nothing herein shall be deemed to limit the power of the department to impose, as a condition to the granting of its consent, conditions, including, without limiting the generality of the foregoing, those relating to the use of such lands, and may also require the payment of a portion of the taxes that would have been due. Nothing in this paragraph shall preclude the State from pursuing any other remedy to enforce the agreement entered into at the time of surrender.”

SECTION 2. This Act shall take effect upon its approval.
(Approved July 9, 1965.) **H.B. 391.**