

ACT 29

S. B. NO. 1200-70

A Bill for an Act Relating to Tax Assessments of Golf Courses.

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

SECTION 1. **Purpose.** This Act will change the real property tax assessment dates of golf courses to a fiscal year basis to provide uniformity in the real property tax due dates.

SECTION 2. Section 1, Act 150, Session Laws of Hawaii 1969, is amended by amending paragraph “(4)” of section 246- of the new section added thereunder, relating to conditions precedent to special assessment of land as golf course, to read:

“(4) The director of taxation shall prescribe the form of the petition. The petition shall be filed by March 1 of any tax year and shall be approved or disapproved by June 15 of such year. If approved, the as-

ACT 29

essment based upon the use requested in the dedication shall be effective on July 1 of the succeeding tax year.”

SECTION 3. Material to be repealed is bracketed. New material is underscored. In printing this Act, the revisor of statutes need not include the brackets, the bracketed material, or the underscoring.*

SECTION 4. This Act shall take effect upon its approval.

(Approved May 28, 1970.)

* Edited accordingly