

**ACT 57**

**H. B. NO. 1687-70**

A Bill for an Act Relating to the Exemption of Crop Shelters from Real Property Taxation.

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

SECTION 1. Chapter 246, Hawaii Revised Statutes, is amended by adding a new section to read as follows:

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**“Sec. 246- . Crop shelters.** Any other law to the contrary notwithstanding, any structure constructed or installed on any taxable real property consisting of wooden or metal frames or supports and covered by flexible plastic or fiber glass material for the protection of crops shall be exempted in determining and assessing the value of such taxable real property, provided that such exemption shall continue only as long as the structure is maintained in good condition. Structures constructed of wooden lathes or permanent hot houses shall not be included in the exemption.”

SECTION 2. Statutory material to be repealed is bracketed.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 3. This Act shall take effect upon its approval.

(Approved June 6, 1970.)

\* Edited accordingly