
HOUSE CONCURRENT RESOLUTION

REQUESTING THE LEGISLATIVE REFERENCE BUREAU TO CONDUCT A STUDY
TO EXAMINE THE FEASIBILITY OF ABOLISHING COUNTY SEWER
SERVICE FEES AND INSTEAD INCORPORATING THOSE CHARGES INTO
REAL PROPERTY ASSESSMENTS THAT MAY BE DEDUCTED FROM FEDERAL
INCOME TAXES.

1 WHEREAS, county sewer service fees are very substantial in
2 Hawaii; and

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4 WHEREAS, sewer fees are especially significant in the City
5 and County of Honolulu, which is required by a federal consent
6 decree to complete wastewater system improvements costing
7 billions of dollars; and

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9 WHEREAS, the City and County of Honolulu has repeatedly
10 raised sewer fees to finance wastewater system improvements
11 required by the consent decree and other projects; and

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13 WHEREAS, the monthly base sewer fee for a single family or
14 duplex dwelling in Honolulu rose in July 2014 from \$65.76 to
15 \$68.39; and

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17 WHEREAS, the sewer usage charge for a single family or
18 duplex dwelling in Honolulu also rose in July 2014 from \$3.93
19 per 1,000 gallons of water used to \$4.08 per 1,000 gallons; and

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21 WHEREAS, residential ratepayers cannot currently deduct
22 sewer fees from their federal income tax liabilities; and

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24 WHEREAS, abolishing county sewer fees and instead
25 incorporating those charges into county real property tax
26 assessments could provide opportunities that do not currently
27 exist for those costs to be eligible for federal income tax
28 deductions; and



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2 WHEREAS, more information is needed to evaluate the
3 feasibility of abolishing county sewer fees to make those
4 expenses deductible from federal income taxes; now, therefore,
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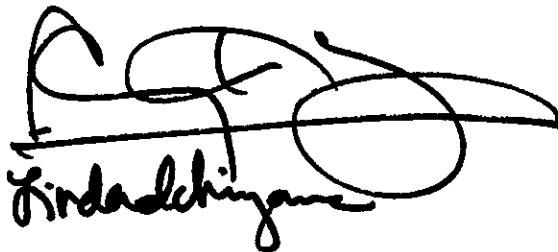
6 BE IT RESOLVED by the House of Representatives of the
7 Twenty-eighth Legislature of the State of Hawaii, Regular
8 Session of 2015, the Senate concurring, that the Legislative
9 Reference Bureau is requested to conduct a study to examine the
10 feasibility of abolishing county sewer service fees in Hawaii
11 and instead incorporating those charges into real property
12 assessments that may be deducted from federal income taxes; and
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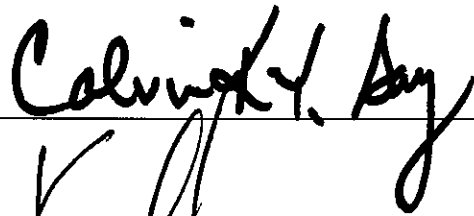
14 BE IT FURTHER RESOLVED that the Legislative Reference
15 Bureau is requested to submit a report of its findings and
16 recommendations, if any, to the Legislature no later than twenty
17 days prior to the convening of the Regular Session of 2016; and
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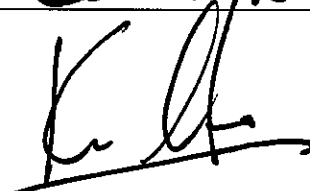
19 BE IT FURTHER RESOLVED that certified copies of this
20 Concurrent Resolution be transmitted to the mayors of each
21 county and the Director of the Legislative Reference Bureau.
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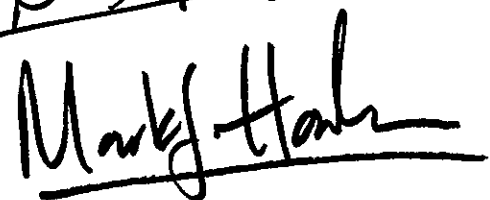
OFFERED BY:




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MAR - 4 2015

