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## A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1           SECTION 1. Chapter 237, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4           "§237-           Exemption of sale and installation of wind  
5 resistive devices. (a) Beginning January 1, 2016, and expiring  
6 December 31, 2017, there shall be exempted from the general  
7 excise tax imposed by this chapter the gross proceeds arising  
8 from the sale and installation of a wind resistive device  
9 installed between January 1, 2016, and December 31, 2017.

10           (b) The department of commerce and consumer affairs shall  
11 certify whether the wind resistive device meets the requirements  
12 of this section. The department of commerce and consumer  
13 affairs shall adopt rules pursuant to chapter 91 to assess  
14 whether a wind resistive device qualifies for the tax exemption  
15 under this section.



1        (c) As used in this section "wind resistive devices" means  
2 devices and techniques that increase a building's or structure's  
3 resistance to damage from wind forces, including the following:

4        (1) Uplift restraint ties at roof ridges and roof framing  
5 members to wall or beam supports;

6        (2) Additional fastening of roof sheathing and roof  
7 decking for high wind uplift;

8        (3) Impact and pressure resistant exterior opening  
9 protective devices;

10       (4) Wall to foundation uplift restraint connections  
11 strengthening for wood foundation posts on footings;  
12 and

13       (5) Residential safe rooms."

14       SECTION 2. New statutory material is underscored.

15       SECTION 3. This Act shall take effect on July 1, 2015;  
16 provided that section 1 shall apply to gross income and gross  
17 proceeds received on or after January 1, 2016.

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INTRODUCED BY:

*Calvin H. King*  
*James S. King*  
JAN 23 2015



# H.B. NO. 643

**Report Title:**

Wind Resistive Devices; Exemption from General Excise Tax

**Description:**

Exempts wind resistive devices from the general excise tax on wholesale and retail transactions from 1/1/2016 to 12/31/2017.

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