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## A BILL FOR AN ACT

RELATING TO CESSPOOLS.

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

1           SECTION 1. Section 235-16.5, Hawaii Revised Statutes, is  
2 amended by amending subsection (e) to read as follows:

3           "(e) The department of health shall:

4           (1) Certify all qualified cesspools for the purposes of  
5 this section[~~; provided that, as a pilot program, the~~  
6 ~~department of health, in its discretion, may certify~~  
7 ~~no more than two residential large capacity cesspools~~  
8 ~~as qualified cesspools];~~

9           (2) Collect and maintain a record of all qualified  
10 expenses certified by an appropriate government agency  
11 for the taxable year; and

12           (3) Certify to each taxpayer the amount of credit the  
13 taxpayer may claim; provided that if, in any year, the  
14 annual amount of certified credits reaches \$5,000,000  
15 in the aggregate, the department of health shall  
16 immediately discontinue certifying credits and notify  
17 the department of taxation.



1 The director of health may adopt rules under chapter 91 as  
2 necessary to implement the certification requirements under this  
3 section."

4 SECTION 2. Statutory material to be repealed is bracketed  
5 and stricken. New statutory material is underscored.

6 SECTION 3. This Act, upon its approval, shall apply to  
7 taxable years beginning after December 31, 2017.

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JAN 16 2018



# H.B. NO. 1802

**Report Title:**

Cesspools; Income Tax Credit

**Description:**

Amends the cesspool upgrade, conversion, or connection income tax credit pilot program by repealing the provision that restricts DOH from certifying more than two residential large capacity cesspools as qualified cesspools.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

