A BILL FOR AN ACT

RELATING TO REDUCTION OF NOISE FROM HELICOPTER OPERATIONS.

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

SECTION 1. Chapter 235, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

"§235- Helicopter noise canceling technology system tax credit. (a) Each year during the credit period, there shall be allowed to each qualified taxpayer subject to the taxes imposed by this chapter, a helicopter noise canceling technology system tax credit that shall be applied to the taxpayer's net income tax liability, if any, imposed by this chapter for the taxable year in which the credit is properly claimed.

(b) The amount of the tax credit shall be $ for each helicopter noise canceling technology system installed by the qualified taxpayer.

(c) If the tax credit under this section exceeds the qualified taxpayer's net income tax liability, the excess of the credit over liability may be used as a tax credit against the taxpayer's net income tax liability in subsequent years until"
exhausted. All claims for a tax credit under this section, including amended claims, shall be filed on or before the end of the twelfth month following the close of the taxable year for which the tax credit may be claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the tax credit.

(d) The director of taxation shall prepare any forms that may be necessary to claim a credit under this section. The director may also require the qualified taxpayer to furnish information to ascertain the validity of the claim for credit made under this section and may adopt rules necessary to effectuate the purposes of this section pursuant to chapter 91.

(e) For the purpose of this section:

"Helicopter noise canceling technology system" means any modification or equipment that is installed onto a helicopter with the effect of reducing the amount of noise emitted from the helicopter to a maximum sound level of ___ dBA.

"Qualified taxpayer" means a taxpayer who installs a helicopter noise canceling technology system on a helicopter owned by the taxpayer and which is operated primarily within the State for the taxable year.
(f) The tax credit allowable in this section shall be available for taxable years beginning after December 31, 2018, and ending before January 1, 2022."

SECTION 2. Chapter 263, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

"§263- Tour helicopters; restrictions on commercial flights. It is unlawful for any person to operate a commercial flight of a tour helicopter within one mile of any residential neighborhood between the hours of 6:00 p.m. and 8:00 a.m. Monday through Saturday, or between the hours of 6:00 p.m. and 9:00 a.m. on Sundays or holidays."

SECTION 3. If any provision of this Act, or the application thereof to any person or circumstance, is held invalid, the invalidity does not affect other provisions or applications of the Act that can be given effect without the invalid provision or application, and to this end the provisions of this Act are severable.

SECTION 4. New statutory material is underscored.
SECTION 5. This Act, upon its approval, shall apply to taxable years beginning after December 31, 2018.

INTRODUCED BY: [Signature]
Report Title:
Helicopters; Noise Canceling Technology Systems; Installation; Tax Credit; Tours; Commercial Flights

Description:
Establishes a tax credit for taxpayers who install a helicopter noise canceling technology system on a helicopter owned by the taxpayer and operated primarily within the State during the taxable year. Prohibits commercial flights of tour helicopters within one mile of a residential neighborhood between 6 p.m. and 8 a.m. Monday through Saturday, or between 6 p.m. and 9 a.m. on Sundays and holidays.

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