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## A BILL FOR AN ACT

RELATING TO LAND.

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

1           SECTION 1. Chapter 46, Hawaii Revised Statutes, is amended  
2 by adding a new section to part IV to be appropriately  
3 designated and to read as follows:

4           "§46-       Receipt of donation of damaged lands. Each  
5 county shall develop procedures for the acceptance of private  
6 donations of land that has been damaged or is likely to sustain  
7 damage due to natural disasters or climate change."

8           SECTION 2. Chapter 235, Hawaii Revised Statutes, is  
9 amended by adding a new section to part I to be appropriately  
10 designated and to read as follows:

11           "§235-       Donation of damaged lands; tax deduction. (a)  
12 There shall be allowed as a nonrefundable charitable deduction  
13 from gross income the amount that represents the fair market  
14 value of land, assessed at the time of the donation, that an  
15 individual taxpayer donates to a county; provided that the land  
16 has sustained or is likely to sustain damage due to natural  
17 disaster or climate change."



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1           (b) The director of taxation shall prepare forms as may be  
 2 necessary to claim a tax deduction under this section, may  
 3 require proof of the claim for the tax deduction, and may adopt  
 4 rules pursuant to chapter 91."

5           SECTION 3   New statutory material is underscored.

6           SECTION 4.   This Act, upon its approval, shall apply to  
 7 taxable years beginning after December 31, 2019.  
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JAN 17 2020



# H.B. NO. 2070

**Report Title:**

Land; Donations; Tax Deductions

**Description:**

Requires counties to develop procedures to accept donations of private land that is damaged or likely to be damaged by natural disasters or climate change. Authorizes taxpayers to receive a nonrefundable, charitable income tax deduction for the donations.

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

