

JAN 18 2019

A BILL FOR AN ACT

RELATING TO REDUCTION OF NOISE FROM HELICOPTER OPERATIONS.

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

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

4 "§235- Helicopter noise canceling technology system tax
5 credit. (a) Each year during the credit period, there shall be
6 allowed to each qualified taxpayer subject to the taxes imposed
7 by this chapter, a helicopter noise canceling technology system
8 tax credit that shall be applied to the taxpayer's net income
9 tax liability, if any, imposed by this chapter for the taxable
10 year in which the credit is properly claimed.

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

14 (c) If the tax credit under this section exceeds the
15 qualified taxpayer's net income tax liability, the excess of the
16 credit over liability may be used as a tax credit against the
17 taxpayer's net income tax liability in subsequent years until



1 exhausted. All claims for a tax credit under this section,
2 including amended claims, shall be filed on or before the end of
3 the twelfth month following the close of the taxable year for
4 which the tax credit may be claimed. Failure to comply with the
5 foregoing provision shall constitute a waiver of the right to
6 claim the tax credit.

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

13 (e) For the purpose of this section:

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

18 "Qualified taxpayer" means a taxpayer who installs a
19 helicopter noise canceling technology system on a helicopter
20 owned by the taxpayer and which is operated primarily within the
21 State for the taxable year.



1 (f) The tax credit allowable in this section shall be
2 available for taxable years beginning after December 31, 2018,
3 and ending before January 1, 2022."

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

7 "§263- **Tour helicopters; restrictions on commercial**
8 flights. It is unlawful for any person to operate a commercial
9 flight of a tour helicopter within one mile of any residential
10 neighborhood between the hours of 6:00 p.m. and 8:00 a.m. Monday
11 through Saturday, or between the hours of 6:00 p.m. and 9:00
12 a.m. on Sundays or holidays."

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

19 SECTION 4. New statutory material is underscored.

20



S.B. NO. 1069

1 SECTION 5. This Act, upon its approval, shall apply to
2 taxable years beginning after December 31, 2018.

3

INTRODUCED BY: _____



S.B. NO. 1069

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.

