

JAN 17 2020

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 subsections (h) and (i) to read as follows:

3 "(h) This section shall not apply to taxable years
4 beginning after December 31, [~~2020.~~] 2025.

5 (i) As used in this section:

6 "Aerobic treatment unit system" means an individual
7 wastewater system that consists of an aerobic treatment unit
8 tank, aeration device, piping, and a discharge method that is in
9 accordance with rules adopted by the department of health
10 relating to household aerobic units.

11 "Cesspool" means an individual wastewater system consisting
12 of an excavation in the ground whose depth is greater than its
13 widest surface dimension, which receives untreated wastewater,
14 and retains or is designed to retain the organic matter and
15 solids discharged into it, but permits the liquid to seep
16 through its bottom or sides to gain access to the underground
17 geographic formation.



1 "Qualified cesspool" means a cesspool that is:

2 (1) ~~[Certified by the department of health to be:~~

3 ~~(A) Located within:~~

4 ~~(i) Five hundred feet of a shoreline, perennial~~
5 ~~stream, or wetland; or~~

6 ~~(ii) A source water assessment program area (two~~
7 ~~year time of travel from a cesspool to a~~
8 ~~public drinking water source);~~

9 ~~(B) Shown to impact drinking water supplies or~~
10 ~~recreational waters; or~~

11 ~~(C)] A residential large capacity cesspool; or~~

12 (2) Certified by a county or private sewer company to be
13 appropriate for connection to its existing sewer
14 system.

15 "Qualified expenses" means costs that are necessary and
16 directly incurred by the taxpayer for upgrading or converting a
17 qualified cesspool into a septic system or an aerobic treatment
18 unit system, or connecting a qualified cesspool to a sewer
19 system, and that are certified as such by the appropriate
20 government agency.



S.B. NO. 2178

Report Title:

Hawaii State Association of Counties (HSAC) Package; Income Tax Credit; Cesspool Upgrade, Conversion, or Connection

Description:

Extends tax credits for the upgrade, conversion, or connection of a qualified cesspool to a sewer system, and eliminates the geographical limitations for qualified cesspools.

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