
A BILL FOR AN ACT

RELATING TO GENERAL EXCISE TAX.

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

1 SECTION 1. Chapter 237, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§237- Exemption for green buildings. (a) All gross
5 income received by any individual or business subject to the
6 taxes under this chapter for the planning, design, financing,
7 construction, renovation, operation, maintenance, sale, or lease
8 in the State of a green building shall be exempt from the taxes
9 imposed under this chapter; provided that the exemption shall
10 apply to per cent of the applicable gross income received
11 by the individual or business; and provided further that the
12 total annual amount for all exemptions shall not exceed
13 \$5,000,000 on all buildings statewide.

14 (b) For the purposes of this section, "green building"
15 means any building, facility, or structure that is constructed
16 in conformance with the United States Green Building Council's
17 leadership in energy and environmental design green building



1 rating system, or another comparable state-approved, nationally
2 recognized, and consensus based guideline, standard, or system,
3 except when the guideline, standard, or system interferes with
4 the use of the building or facility as an emergency shelter.

5 (c) The director of taxation may:

6 (1) Require any forms necessary to claim an exemption
7 under this section;

8 (2) Require necessary information to ascertain the
9 validity of exemption claims; and

10 (3) Adopt rules pursuant to chapter 91 to effectuate this
11 section, including any additional requirements to
12 qualify for the exemption under this section."

13 SECTION 2. The department of taxation shall work in
14 conjunction with the department of accounting and general
15 services to determine the criteria for green building
16 qualification in accordance with this Act.

17 SECTION 3. New statutory material is underscored.

18 SECTION 4. This Act shall take effect on July 1, 2007.



Report Title:

General Excise Tax Exemption; Green Building

Description:

Provides a general excise tax exemption for buildings or facilities in conformance with the United States green building council's leadership in energy and environmental design green building rating system. (SD1)

