



**GOV. MSG. NO. 1284**

EXECUTIVE CHAMBERS  
HONOLULU

DAVID Y. IGE  
GOVERNOR

July 1, 2016

The Honorable Ronald D. Kouchi,  
President  
and Members of the Senate  
Twenty-Eighth State Legislature  
State Capitol, Room 409  
Honolulu, Hawai'i 96813

The Honorable Joseph M. Souki,  
Speaker and Members of the  
House of Representatives  
Twenty-Eighth State Legislature  
State Capitol, Room 431  
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Souki, and Members of the Legislature:

This is to inform you that on July 1, 2016, the following bill was signed into law:

SB3084 SD1 HD2 CD1

RELATING TO CESSPOOLS  
**ACT 182 (16)**

Sincerely,

DAVID Y. IGE  
Governor, State of Hawai'i

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# 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 subsection (c) to read as follows:  
3 "(c) The cesspool upgrade, conversion, or connection  
4 income tax credit shall be equal to the qualified expenses of  
5 the taxpayer, up to a maximum of \$10,000; provided that, in the  
6 case of a qualified cesspool that is a residential large  
7 capacity cesspool, the amount of the credit shall be equal to  
8 the qualified expenses of the taxpayer, up to a maximum of  
9 \$10,000 per residential dwelling connected to the cesspool, as  
10 certified by the department of health pursuant to subsection  
11 (e). There shall be allowed a maximum of one cesspool upgrade,  
12 conversion, or connection income tax credit per qualified  
13 cesspool[-] or per tax map key number where more than one  
14 residence is connected to a residential large-capacity cesspool.  
15 The cesspool upgrade, conversion, or connection income tax  
16 credit shall be available only for the taxable year in which the  
17 taxpayer's qualified expenses are certified by the appropriate  
18 government agency."



1 SECTION 2. Statutory material to be repealed is bracketed  
2 and stricken. New statutory material is underscored.

3 SECTION 3. This Act shall take effect upon approval, and  
4 shall apply to taxable years beginning after December 31, 2015.

APPROVED this 1 day of JUL, 2016



GOVERNOR OF THE STATE OF HAWAII