

**LAWS**

OF THE

**TERRITORY OF HAWAII**

PASSED BY THE

**SIXTEENTH LEGISLATURE**

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**FIRST SPECIAL SESSION**

**1932**

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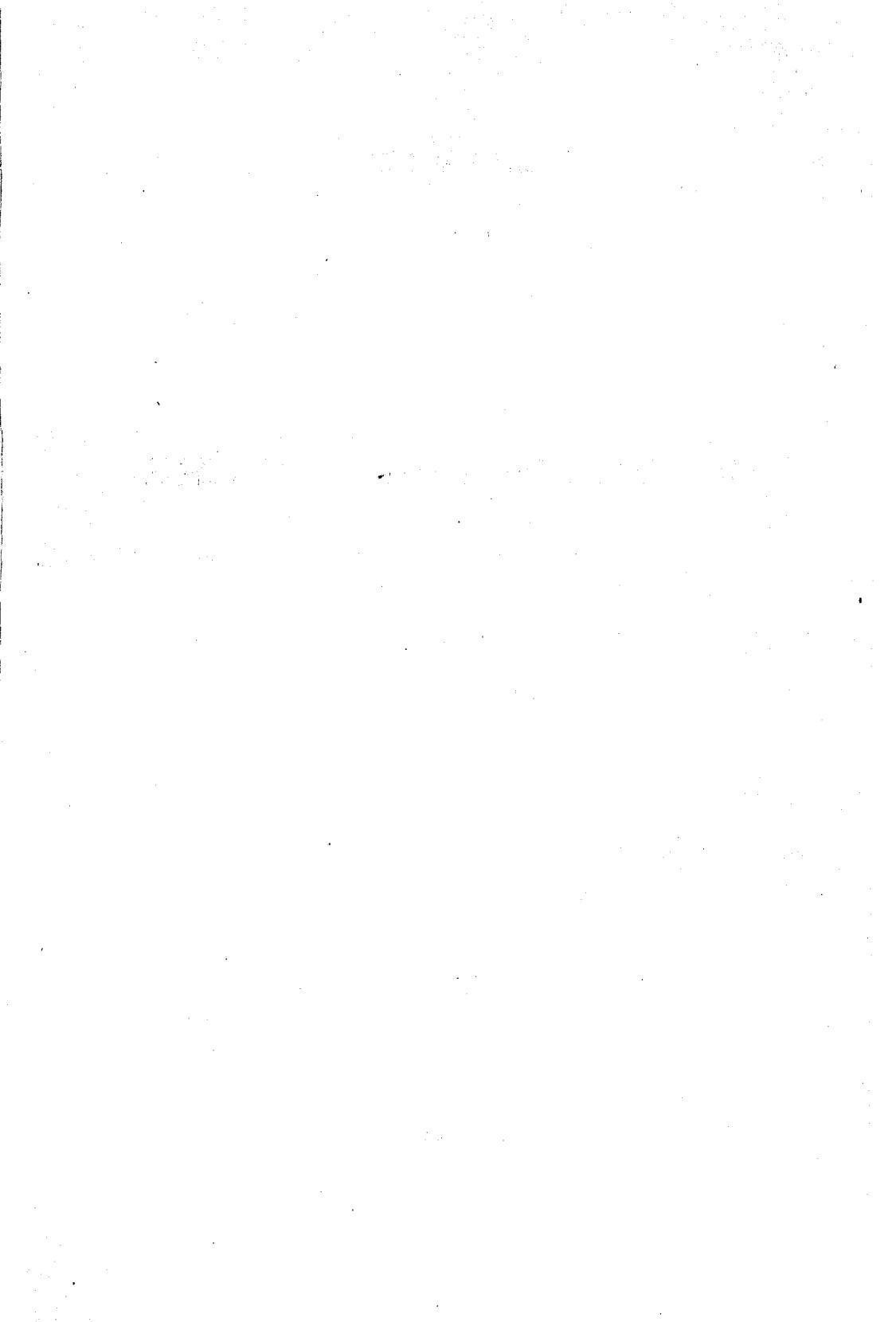
COMMENCED ON MONDAY, THE EIGHTEENTH DAY  
OF JANUARY, AND ENDED ON MONDAY,  
THE TWENTY-EIGHTH DAY OF MARCH.

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PUBLISHED BY AUTHORITY

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HONOLULU, HAWAII  
HONOLULU STAR-BULLETIN, LTD.  
1932



LIST OF OFFICERS AND MEMBERS OF THE  
LEGISLATURE OF THE TERRITORY OF HAWAII

FIRST SPECIAL SESSION 1932

SENATE

President..... Robert W. Shingle, Honolulu, Oahu  
Vice-President..... Ernest A. K. Akina, Kohala, Hawaii

Clerk..... Ellen D. Smythe, Honolulu, Oahu

District	Name	Address
First.....	*Akina, Ernest A. K. (R).....	Kohala, Hawaii
	Desha, Sr., Stephen L. (R).....	Hilo, Hawaii
	Hind, Robert (R).....	Kailua, Hawaii
Second.....	*Kamau, William K. (R).....	Hilo, Hawaii
	*Cooke, George P. (R).....	Kaunakakai, Molokai
Third.....	*Low, A. Paul (R).....	Wailuku, Maui
	Rice, Harold W. (R).....	Paia, Maui
	Brown, Francis H. II (R).....	Honolulu, Oahu
	*Cooke, Clarence H. (R).....	Honolulu, Oahu
Fourth.....	Heen, William H. (D).....	Honolulu, Oahu
	*Jarrett, James K. (R).....	Honolulu, Oahu
	*Shingle, Robert W. (R).....	Honolulu, Oahu
	Sylva, Joseph L. (R).....	Honolulu, Oahu
	*Aki, Henry K. (R).....	Kapaa, Kauai
	Rice, Charles A. (R).....	Lihue, Kauai

D..... Democrat ..... 1

R..... Republican ..... 14

\* Holdover Senators from 1929 Session.

## HOUSE OF REPRESENTATIVES

Speaker..... Roy A. Vitousek, Honolulu, Oahu  
 Vice-Speaker..... Evan Da Silva, Hilo, Hawali

Clerk..... Joseph Ordenstein, Honolulu, Oahu

District	Name	Address
First.....	Ahuna, Herbert N. (R).....	Hilo, Hawaii
	Kimi, William J. (R).....	Hilo, Hawaii
	Oka, T. (R).....	Hilo, Hawaii
	Silva, Evan Da (R).....	Hilo, Hawaii
Second.....	Akina, Arthur A. (R).....	Kamuela, Hawaii
	Aona, Francis K. (R).....	Kealakekua, Hawaii
	Kawahia, George K. (R).....	Waiohinu, Hawaii
	Smith, John R. (R).....	Hookena, Hawaii
Third.....	Cameron, J. Walter (R).....	Makawao, Maui
	Engle, W. H. (R).....	Kahului, Maui
	Makekau, Manase K. (R).....	Hoolehua, Molokai
	Paschoal, M. Gomes (R).....	Puunene, Maui
Fourth.....	Robinson, Jr., Henry P. (R).....	Lahaina, Maui
	Sniffen, Samuel A. (R).....	Paia, Maui
	Beebe, Eugene H. (R).....	Honolulu, Oahu
	Low, Eben P. (R).....	Honolulu, Oahu
Fifth.....	Mills, Harry T. (R).....	Honolulu, Oahu
	O'Brien, Ray J. (R).....	Honolulu, Oahu
	Vitousek, Roy A. (R).....	Honolulu, Oahu
	Worrall, J. Howard (R).....	Honolulu, Oahu
Sixth.....	Akana, Albert K. (R).....	Honolulu, Oahu
	Holt, Charles H. K. (D).....	Honolulu, Oahu
	Isaacs, Jr., Wm. K. (R).....	Honolulu, Oahu
	Mossman, R. N. (R).....	Honolulu, Oahu
Smith, Nolle R. (R).....		Honolulu, Oahu
Yamashiro, Andrew M. (D).....		Honolulu, Oahu
Fernandez, W. A. (R).....		Kapaa, Kauai
Gomes, Clement (R).....		Lihue, Kauai
Marcallino, A. Q. (R).....		Eleele, Kauai
Wichman, Fred W. (R).....		Kapaa, Kauai

D..... Democrat ..... 2

R..... Republican..... 28

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# LAWS OF THE TERRITORY OF HAWAII

PASSED AT THE

## SPECIAL SESSION OF THE LEGISLATURE

1932

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### ACT 1

[H. B. No. 1]

AN ACT TO AMEND CHAPTER 118 OF THE REVISED LAWS OF HAWAII 1925, BY ADDING THERETO FOURTEEN NEW SECTIONS TO BE NUMBERED SECTIONS 1831-A TO 1831-N INCLUSIVE, BY AMENDING SECTIONS 1826 AND 1831 AND BY REPEALING SECTIONS 1752 AND 1825, RELATING TO THE GOVERNMENT OF THE CITY AND COUNTY OF HONOLULU AND REORGANIZING THE POLICE DEPARTMENT THEREOF.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Chapter 118 of the Revised Laws of Hawaii 1925, is hereby amended by adding thereto fourteen new sections to read as follows:

“Section 1831-A. Organization. The police department of the city and county of Honolulu shall consist of a police commission, chief of police and force of police officers and such other officers, clerks and employees, as said commission may from time to time prescribe, appointed in the manner provided by Sections 1831-A to 1831-N of this Chapter. The provisions of Chapter 122, as amended, of the Revised Laws of Hawaii 1925, shall be deemed to be, and are hereby made, inapplicable to the police department as defined by this section.

“Section 1831-B. Police commission. Appointment. A police commission is hereby created to consist of five members, all of whom shall not belong to the same political party at the time of appointment, and who shall be appointed as hereinafter provided. The first five members of the commission shall be appointed, and may be removed, by the governor in the manner provided by Section 80 of the Organic Act. Thereafter the members shall be appointed by the mayor, with the approval of the board of supervisors. No member of the commission shall be a salaried officer or employee of the Territory or any political subdivision thereof.

CREATING POLICE COMMISSION, APPOINTMENT CHIEF OF POLICE,  
2 REORGANIZATION POLICE DEPARTMENT. [ACT 1

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Any member becoming a candidate for any elective office ipso facto vacates his office as such member. Each commissioner must be at the time of his appointment an elector of the city and county and must have been such for at least three years next preceding his appointment. Any commissioner appointed by the mayor may be removed from office by the mayor with the concurrence of the vote of five members of the board of supervisors. The commissioners shall serve without remuneration, but may be reimbursed for their reasonable traveling and other expenses incurred in the discharge of their duties. The commission may employ such clerks, employees and other assistants, at such salaries, as it may find necessary.

"Section 1831-C. Term of office. One of said commissioners shall be appointed for a term to expire June 30, 1933, one for a term to expire June 30, 1934, one for a term to expire June 30, 1935, one for a term to expire June 30, 1936 and one for a term to expire June 30, 1937. Upon the expiration of the term of each commissioner his successor shall be appointed for a term to expire five years from the date of the expiration of the preceding term. Any vacancy in said commission occurring otherwise than by expiration of a term of office shall be filled for the remainder of such unexpired term by appointment by the governor in the event such vacancy occurs among his appointees and otherwise by the mayor with the approval of the board of supervisors.

"Section 1831-D. General powers of the commission. The commission shall hold regular public meetings at a designated time and place. The commission shall elect its chairman and a majority shall constitute a quorum for the transaction of business, provided that a vote of three members shall be necessary to validate the appointment or removal of the chief of police. In the absence of the chairman the remaining members shall elect an acting chairman. The commission shall adopt such rules and regulations as it may consider necessary for the conduct of its business and regulation of the matters herein committed to its charge.

"Section 1831-E. Classifications, training and promotions. The rules and regulations of the commission shall, among other things, provide for the proper training of police officers, for a system of classification of the force of police officers and a merit system having for its purpose a systematic method of promotion of said police officers based upon efficiency, service and outstanding performance of official duties.

"Section 1831-F. Chief of police. The commission shall appoint and may remove at pleasure a chief of police, who shall devote his full time to the duties of his office, and must at the

time of his appointment have been a resident of the Territory for five years. Subject to the rules and regulations prescribed by the commission, he shall have control, management and direction of all officers and employees serving under him with full power to detail any of said officers or employees to such public service as he may direct. He shall receive a salary in such amount as the commission may designate, not to exceed, however, seven thousand two hundred dollars (\$7,200.00) per annum.

"Section 1831-G. Police force, employees. The chief of police shall have the power to appoint police officers and other officers and employees under such rules and regulations and at such salaries as may be prescribed by the commission, but the commission may abolish any office or position in the department and revoke the salary or commission therefor, in which event, when necessary, the commission shall determine which of several officers or employees in the same class shall be released. Such rules and regulations shall provide that appointments may be made in the first instance for a probationary period of not over one year. The chief of police, with the approval of the commission, may appoint and remove without cause instructors of the police who need not have any residential qualifications. Except as otherwise provided, all acts or duties which may be performed by the chief of police may in like manner and with like effect be performed by any police officer under him.

"Section 1831-H. Powers and duties of chief of police. The chief of police shall have concurrently with the sheriff of the city and county the powers and duties which said sheriff now has, except such as are enumerated in Section 268, as amended, Sections 327, 328, 363, 681, 1826, 1827, 1828, 1829, 1984, 2087, Chapter 129 as amended, Sections 2407, 2441, 2694, 2739, 2784, Chapter 161 as amended, Chapter 162 and Sections 2849, 3954, 4016, 4095 of the Revised Laws. The chief of police shall not have the care, custody or control of Honolulu Jail.

There are hereby transferred to the chief of police from the sheriff of the city and county the powers and duties of said sheriff enumerated in Section 1306 as amended, Sections 2002 to 2015, inclusive, as amended, Section 2106 as amended, Chapter 128 of said Revised Laws as amended, Act 206 of the Session Laws of 1927, and Act 127 of the Session Laws of 1929.

He shall at all times diligently and faithfully discharge his duties and enforce all laws of the Territory and all ordinances of the city and county for the preservation of peace and good order, and the protection of the rights and property of all persons. He shall consult and advise with the commission, and act with its approval on all matters pertaining to the police department not herein specifically provided for, and shall make such reports from time to

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time as the commission shall require, and shall annually make report to the commission of the state of affairs and condition of the police department.

"Section 1831-I. Specific duties. The chief of police shall have the following duties:

- (1) To preserve the public peace and prevent and suppress affrays, riots and insurrections;
- (2) To arrest and take before the nearest qualified magistrate for examination all persons who have committed or attempted to commit a public offense, and through any officer designated by him to prosecute the same under the direction of the city and county attorney;
- (3) To serve all processes and notices in criminal proceedings;
- (4) In any emergency requiring the same to command the aid of such inhabitants of the city and county as he may think necessary in the execution of his duties;
- (5) To exercise general police supervision and control over all pawnbrokers, peddlers, junk shop keepers, auctioneers and dealers in second-hand merchandise; to examine the books and premises of any such persons when in search of property feloniously obtained or of evidence of the commission of crime.

"Section 1831-J. Service of process. The police department may at the request of the sheriff of the city and county of Honolulu serve processes and notices which are permitted by law to be served by police officers in the manner prescribed by law. There shall be endorsed on every process or notice the year, month, day, hour and minute of reception, and whenever requested there shall be issued to the person delivering the same, on payment of any fees required by law, a receipt showing the name of the parties, title of paper, when received and amount paid. The officer making service shall certify under his hand upon every process or notice served by him the manner and time of service, or if he fails to make service the reason of his failure, and shall return such process or notice without delay.

"Section 1831-K. Suspension. Removal. Political activities prohibited. The removal and suspension of any officer or employee under the chief of police shall be in the manner provided by the rules and regulations of the commission; provided that the chief of police shall have the absolute right to suspend for a period or periods, not exceeding in the aggregate sixty days in any calendar year, any officer or employee under him for incompeténce, neglect of duty, drunkenness or failure to obey orders given him

by proper authority, or for any other just cause and such suspension shall be final and without appeal or review; provided further, that any such officer or employee removed or suspended for a period exceeding, or which, added to any previous suspensions exceeds, sixty days in any calendar year, may, within ten days from the date of the service upon him of a certified copy of the order so removing or suspending him, or, in case he cannot be found, within twelve days from the mailing of such certified copy by registered mail addressed to him at his last known address, apply to the commission for a review of the case; the commission shall thereupon have power, in its discretion, either to entertain or to refuse to entertain such appeal; if it entertains such appeal, it may affirm, set aside, amend or modify such order, or make such further order, as in its judgment the facts shall warrant. The decision of the commission refusing to entertain an appeal, or its order upon any appeal allowed, shall be final. No officer or employee shall receive any compensation for the period of any suspension, unless after entertaining an appeal the commission shall so order. This section shall not apply to any appointment made for a probationary period. No member of the police department shall, aside from exercising the right to vote, support, advocate or aid in the election or defeat of any candidate for public office. Upon satisfactory proof of said prohibited activity being made to the appointing power by whom the offending member was appointed, such offending member shall be summarily dismissed from the police department.

"Section 1831-L. Appropriations. The board of supervisors, upon request of the commission, shall appropriate from time to time, for the use of the police department sums aggregating not less than five hundred thousand dollars (\$500,000.00) per annum from such funds as are available by law for such purpose; provided, however, that said board may appropriate for such purpose up to one hundred thousand dollars (\$100,000.00) per annum from the road fund created by Section 1309 as amended. The board of supervisors may from time to time in its discretion appropriate from the proper funds additional moneys to be used by the police department.

"Section 1831-M. Disbursement of funds. All moneys appropriated for the police department shall be disbursed by the city and county treasurer only upon warrants issued by the city and county auditor on vouchers signed by the chairman or acting chairman of the commission or such officer or employee as the commission may authorize.

"Section 1831-N. Hearings by commission. In all investigations made by the commission and in all proceedings before it

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relative to the police department or the officers or employees thereof the commission and each member thereof shall have the same powers respecting administering oaths, compelling the attendance of witnesses and the production of documentary evidence and examining witnesses as are possessed by circuit judges at chambers. In case of disobedience by any person or persons of any order of the commission or any member thereof or of any subpoena issued by it or him or of the refusal of any witness to testify to any matters regarding which he may be questioned lawfully, it shall be the duty of any circuit judge, on application by the commission or a member thereof, to compel obedience as in case of disobedience of the requirements of a subpoena issued from a circuit court or a refusal to testify therein. The fees and traveling expenses of witnesses shall be the same as are allowed witnesses in the circuit courts and shall be paid out of any appropriations available for the use of the police department."

SECTION 2. Transfer of property—Duty to furnish quarters. All properties of every kind and nature and all records now in the custody and use of the sheriff and his department, except the Honolulu Jail, are hereby transferred to the police department, and the commission may transfer back to the board of supervisors any property or records which may be found unnecessary for its use in carrying out its duties. The board of supervisors shall make available to the police department sufficient and proper quarters in the police station in Honolulu and in each district in the city and county for the use of the police department and shall maintain and keep the same in repair.

SECTION 3. Transfer of present appropriation. All appropriations made by the board of supervisors for the use of the sheriff's department for the year 1932, except those portions thereof for the salaries of the sheriff, one deputy sheriff, two clerks, one stenographer, police surgeons, court officers and for the Honolulu Jail and for weights and measures, shall be and the same are hereby transferred to the police department for its use during said year and shall be considered an appropriation made by said board as required by Section 1831-L of said Revised Laws as herein enacted.

SECTION 4. Section 1825 of the Revised Laws of Hawaii 1925 is hereby repealed.

SECTION 5. Section 1826 of said Revised Laws is hereby amended so that the first line thereof shall read:

"Section 1826. Specific duties. The sheriff shall:" and so that paragraph 6 thereof shall read:

"6. Take charge of and keep the Honolulu Jail and all prisoners committed thereto."

SECTION 6. Section 1831 of said Revised Laws, as amended, is hereby amended to read as follows:

"Section 1831. Deputy sheriffs, police officers and other employees. The sheriff may appoint and remove at pleasure such deputies, police officers and employees with such qualifications and at such salaries as may be allowed by the board of supervisors."

SECTION 7. Section 1752 of said Revised Laws, as amended, is hereby repealed.

SECTION 8. Any person employed in the police force (as that term is used in Chapter 130, as amended, of the Revised Laws of Hawaii 1925) of the city and county of Honolulu immediately prior to the taking effect of this Act and not continued in employment by the chief of police and/or the commission and who would have been entitled to a pension under the terms of said Chapter if dismissed from service without cause immediately prior to the effective date of this Act, shall be entitled to receive such pension as he would have been entitled to receive had he been so dismissed; and all persons who are members of said police force immediately prior to the taking effect of this Act and are continued in employment in the police department shall have all the rights and benefits under the terms of said Chapter 130, or of Act 55 of the Session Laws of 1925 as amended, as if this Act had not been passed.

SECTION 9. Constitutionality. If any section, subsection, sentence, clause or phrase of this Act is, for any reason, held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Act. The Legislature hereby declares that it would have approved this Act and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more other sections, subsections, sentences, clauses or phrases be declared unconstitutional.

SECTION 10. This Act shall take effect on and after February 1, 1932, provided that the members of the commission may be appointed at any time prior thereto; that the commission may make its rules and regulations and that either the commission or the chief of police appointed by it may make appointments prior thereto which appointments shall take effect February 1, 1932.

Approved this 22nd day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 2**

[H. B. No. 8]

**AN ACT TO APPROPRIATE MONEY FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF THE HOUSE OF REPRESENTATIVES OF THE SIXTEENTH LEGISLATURE OF THE TERRITORY OF HAWAII IN SPECIAL SESSION 1932.**

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. There shall be and hereby is appropriated the sum of thirty-five thousand dollars (\$35,000.00) from the public treasury for the purpose of defraying the expenses of the House of Representatives of the Sixteenth Legislature of the Territory of Hawaii in Special Session 1932.

SECTION 2. This Act shall take effect from and after the date of its approval.

Approved this 22nd day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 3**

[S. B. No. 9]

**AN ACT TO APPROPRIATE MONEY FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF THE SENATE OF THE SIXTEENTH LEGISLATURE OF THE TERRITORY OF HAWAII IN SPECIAL SESSION 1932.**

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. There shall be and hereby is appropriated the sum of twenty thousand dollars (\$20,000.00) from the public treasury for the purpose of defraying the expenses of the Senate of the Sixteenth Legislature of the Territory of Hawaii in Special Session 1932.

SECTION 2. This Act shall take effect from and after the date of its approval.

Approved this 22nd day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

## ACT 4

[S. B. No. 8]

AN ACT RELATING TO LOITERING UPON PUBLIC HIGHWAYS,  
STREETS AND SIDEWALKS AND PROVIDING A PENALTY THERE-  
FOR AND REPEALING ACT 256 OF THE SESSION LAWS OF 1929.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Loitering. Any person who shall loiter, or loaf, or idle upon any public highway, street, or sidewalk, thereby impeding or rendering dangerous the passage of pedestrians or others lawfully using any such public highway, street, or sidewalk, or thereby in any way imperiling the public welfare or thereby tending in any way to cause a breach of the peace, is guilty of a petty misdemeanor and upon conviction thereof shall be punished by a fine of not less than twenty-five dollars (\$25.00) nor more than two hundred fifty dollars (\$250.00) or imprisonment without hard labor for not less than thirty (30) days nor more than ninety (90) days, or by both such fine and imprisonment.

SECTION 2. Act 256 of the Session Laws of 1929 is hereby repealed.

SECTION 3. This Act shall take effect upon its approval.

Approved this 22nd day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 5

[H. B. No. 3]

AN ACT TO APPROPRIATE MONEY FOR THE PURPOSE OF DEFRAY-  
ING THE EXPENSES OF PROMULGATING, TRANSLATING,  
PRINTING, PUBLISHING, BINDING AND INDEXING THE LAWS  
OF THE SPECIAL SESSION OF THE LEGISLATURE OF THE TER-  
TORY OF HAWAII, 1932.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. There shall be and hereby is appropriated the sum of three thousand dollars (\$3,000.00), to be paid out of any moneys in the treasury of the Territory of Hawaii, not otherwise appropriated, for the promulgation, translation, printing, publish-

PROMULGATING, PRINTING, BINDING SESSION LAWS. [Act 5  
10 RAT ERADICATION, KONA, APPROPRIATION. [Act 6

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ing, binding and indexing the laws of the special session of the legislature of the Territory of Hawaii, 1932.

SECTION 2. This Act shall take effect from and after the date of its approval.

Approved this 26th day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 6

[S. B. No. 10]

AN ACT TO AMEND ACT 287 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO APPROPRIATIONS OUT OF THE GENERAL REVENUES FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1933.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. That certain item of three thousand dollars (\$3,000.00) appearing in Act 287 of the Session Laws of Hawaii 1931, at page 430 thereof, is hereby amended to read as follows:

"For Rat Eradication, Kona District, Hawaii..... 3,000.00  
To be expended by the University in cooperation with the coffee growers of Kona, provided no expenditure shall be made from this item in excess of the amount or amounts contributed and turned over to the University by such growers for this purpose."

That certain item appearing on page 411 of the Session Laws of Hawaii 1931, under the title High Sheriff and Territorial Prison

"C. Equipment ..... 9,500.00"  
is hereby amended to read:

"C. Equipment ..... 12,500.00"  
and amend totals to conform.

SECTION 2. This Act shall take effect upon its approval.

Approved this 27th day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 7**

[S. B.-No. 4]

**AN ACT MAKING APPROPRIATION FROM THE GENERAL REVENUES OF THE TERRITORY OF HAWAII FOR THE PERIOD JANUARY 1ST, 1932, TO DECEMBER 31ST, 1933, TO BE USED FOR THE TEACHERS' COLLEGE OF HAWAII.***Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. There is hereby appropriated from the general revenues of the Territory not otherwise appropriated, the sum of two hundred five thousand eight hundred forty dollars (\$205,840.00) to be expended by the Board of Regents of the University of Hawaii to be used for the Teachers' College of Hawaii for the period January 1st, 1932, to December 31st, 1933.

SECTION 2. The territorial treasurer, in determining the tax rate for the calendar year 1932, shall add to the sum to be raised under subdivision (9), Section 1315, Revised Laws of Hawaii 1925, as amended, the amount of one hundred twenty-five thousand two hundred eighty dollars (\$125,280.00); and in determining the tax rate for the calendar year 1933, shall add to the sum to be raised under said subdivision (9) for said calendar year, the amount of eighty thousand five hundred sixty dollars (\$80,560.00), the same to be apportioned in the same manner as the amount raised under subdivision (6) of said section.

SECTION 3. The money hereby appropriated shall be apportioned as follows:

For the calendar year 1932.....	\$125,280.00
A. Personal services .....	\$115,620
B. Other current expenses.....	5,610
C. Equipment .....	4,050
For the calendar year 1933.....	80,560.00
A. Personal services .....	\$ 71,840
B. Other current expenses.....	4,670
C. Equipment .....	4,050

Provided, that changes and transfers among said items may be made by the Board of Regents of the University of Hawaii with the approval of the Governor.

SECTION 4. This Act shall take effect upon its approval.

Approved this 29th day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 8**

[S. B. No. 11]

AN ACT TO AMEND SECTION 8 OF ACT 89 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO THE DISPOSITION OF REVENUES OF THE BUREAU OF WATERWORKS FOR THE COUNTY OF KAUAI.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Subdivision (3) of the first paragraph of Section 8 of Act 89 of the Session Laws of Hawaii 1931, is hereby amended to read as follows:

“(3) the payment of the annual sinking fund installments on term bonds and principal of all serial bonds maturing the following year due the territory for the redemption of bonds issued by the territory, the proceeds of which shall have been expended or allotted for said waterworks; and”

SECTION 2. This Act shall take effect from and after the date of its approval, and shall apply to all water revenues collected on and after January 1, 1932.

Approved this 29th day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 9**

[S. B. No. 5]

AN ACT TO AMEND ACT 275 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO THE GENERAL SCHOOL FUND BUDGET.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1 of Act 275 of the Session Laws of Hawaii 1931, is hereby amended to read as follows:

“Section 1. The General School Fund Budget referred to in Chapter 28 of the Revised Laws of Hawaii 1925, shall be as follows, for the biennial period beginning January 1, 1932, and ending December 31, 1933:

## GENERAL SCHOOL FUND

General Administration:		\$ 118,000.00
A. Personal Services .....	\$ 80,400.00	
Superintendent .....	\$13,200.00	
Other Personal Services .....	67,200.00	
B. Other Current Expenses.....	27,600.00	
C. Equipment .....	10,000.00	
Board of Examiners:.....		500.00
A. Personal Services .....	100.00	
B. Other Current Expenses.....	300.00	
C. Equipment .....	100.00	
Insurance: .....		2,000.00
F. Fixed Charges .....	2,000.00	
1. Insurance and Bonds .....	2,000.00	
Field Expenses: General Items:.....		17,000.00
B. Other Current Expenses.....	16,000.00	
C. Equipment .....	1,000.00	
Field Expenses: Elementary Schools:..		108,000.00
B. Other Current Expenses.....	54,000.00	
C. Equipment .....	54,000.00	
Field Expenses: Junior High Schools:..		82,000.00
B. Other Current Expenses.....	45,000.00	
C. Equipment .....	37,000.00	
Field Expenses: High Schools:.....		64,500.00
B. Other Current Expenses.....	30,000.00	
C. Equipment .....	34,500.00	
Territorial School for Deaf and Blind: .....		84,000.00
A. Personal Services .....	55,000.00	
B. Other Current Expenses.....	25,000.00	
C. Equipment .....	4,000.00	
Shop for Adult Blind:.....		7,500.00
A. Personal Services .....	5,000.00	
B. Other Current Expenses.....	500.00	
C. Equipment .....	2,000.00	

Dental Hygienists and Dentists :.....	157,000.00
A. Personal Services .....	134,000.00
B. Other Current Expenses.....	20,000.00
C. Equipment .....	3,000.00
 Nutrition Division : .....	 10,600.00
A. Personal Services .....	7,800.00
B. Other Current Expenses.....	2,400.00
C. Equipment .....	400.00
 Vocational Division : .....	 19,000.00
B. Other Current Expenses.....	8,400.00
C. Equipment .....	600.00
F. Fixed Charges .....	10,000.00
(Contribution to Special Vocational Fund)	
 Honolulu Vocational School :.....	 4,500.00
A. Personal Services .....	2,400.00
B. Other Current Expenses.....	2,100.00
 Future Farmers of America :.....	 2,000.00
B. Other Current Expenses.....	2,000.00
 1. General Expenses ...	400.00
2. Travel Expenses, etc., for student dele- gates to the terri- torial and national conventions .....	1,600.00
 Lahainaluna Boarding Department :.....	 27,000.00
C. Equipment .....	2,000.00
F. Fixed Charges .....	25,000.00
(Contributions to support of Lahainaluna Fund)	
 Revolving Fund, Purchase of School Books :	
The amount of the Revolving Fund appropri- ated for this purpose by Act 215 of the Session Laws of 1929, is reappropriated for the same purpose: it being provided that the Department may purchase books for the use of students who shall be charged a rental fee less than the cost of adopted or approved text books. Books so pur- chased shall be the property of, and be held by,	

the Department. The rental received shall be paid into said Revolving Fund and shall be used for the purchase of additional books. The rental shall be kept as low as possible, only providing sufficient funds for the purchase of necessary books, but in no case shall rentals exceed the maximum rates fixed by Section 311, as amended, of the Revised Laws of Hawaii 1925.

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TOTAL GENERAL SCHOOL FUND..... \$703,600.00"

SECTION 2. Changes and transfers may be made by the head of the department, with the approval of the Governor, within the foregoing schedule of appropriations, for any organization unit of such department as to "Personal Services", "Other Current Expenses", or "Equipment". Provided, however, that in cases where no appropriation is made for "Equipment" for such organization unit, the head of the department may, with the approval of the Governor, create such appropriation by changes or transfers from "Personal Services" or "Other Current Expenses", or both. And, provided, further, that no changes shall be made with respect to "Personal Services" specifically named.

SECTION 3. This Act shall take effect from and after the date of its approval.

Approved this 29th day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 10

[H. B. No. 9]

### AN ACT TO AMEND CHAPTER 238 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO RAPE, ABDUCTION AND SEDUCTION BY AMENDING SECTIONS 4147 AND 4156 THEREOF.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Chapter 238 of the Revised Laws of Hawaii 1925, is hereby amended by amending Section 4147 thereof to read as follows:

"Sec. 4147. Rape; punishment. Whoever commits a rape, that is, ravishes or has carnal intercourse with any female, by force and against her will, shall, upon conviction thereof, suffer the

punishment of death or shall be imprisoned at hard labor for life or any number of years, in the discretion of the court."

SECTION 2. Chapter 238 of the Revised Laws of Hawaii 1925, is hereby amended by amending Section 4156 thereof to read as follows:

"Sec. 4156. Evidence. The female upon whom rape is alleged to have been committed or who is alleged to have been abducted or seduced is a competent witness in a prosecution for rape, abduction or seduction."

SECTION 3. This Act shall take effect upon its approval.

Approved this 29th day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 11

[H. B. No. 5]

AN ACT TO AMEND SECTION 2418 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED BY ACT 39 OF THE SESSION LAWS OF 1927, AND SECTION 2419 OF SAID REVISED LAWS, RELATING TO PEREMPTORY CHALLENGES OF JURORS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 2418 of the Revised Laws of Hawaii 1925, as amended by Act 39 of the Session Laws of 1927, is hereby amended to read as follows:

"Section 2418. Challenging peremptorily. In addition to the challenges of jurors allowed in the preceding section, the Territory and defendant in criminal cases except as provided in the next following section, and the plaintiff and defendant in civil cases, shall each be allowed to challenge peremptorily three jurors; without assigning any reason therefor, provided that in criminal cases, where there are two or more defendants jointly put on trial, each of the defendants shall be allowed only two peremptory challenges and the Territory shall be allowed as many as are allowed to all the defendants, and in civil cases, where there are two or more parties on either side, each of them shall be allowed only two peremptory challenges except that if the parties on the respective sides are unequal in number those on the side having the lesser number shall each be allowed such number of such challenges that their aggregate shall equal as nearly as may be the aggregate

allowed to all the parties on the other side, but without exceeding the same."

SECTION 2. Section 2419 of said Revised Laws is hereby amended to read as follows:

"Section 2419. Where offense punished by death or for life. Any person who is put on trial for an offense for which, if convicted thereof, such person may be punished with death or imprisonment for life such person and the Territory shall each be allowed to challenge peremptorily twelve of the persons called as jurors, and no more; provided, however, that where there are two or more defendants jointly put on trial for such an offense each of the defendants shall be allowed six challenges only, and the Territory shall be allowed as many as are allowed to all of the defendants."

SECTION 3. This Act shall take effect upon its approval.

Approved this 29th day of January, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 12

[S. B. No.14]

AN ACT TO AMEND SECTION 1668 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED, BY AMENDING PARAGRAPH NUMBERED 1 THEREOF RELATING TO THE DUTIES OF THE COUNTY ATTORNEY.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Paragraph numbered 1 of Section 1668 of the Revised Laws of Hawaii 1925, as amended, is hereby further amended to read as follows:

"1. Attend the circuit court in and for such county and under the control and direction of the attorney general conduct on behalf of the people all prosecutions therein for offenses against the laws of the Territory and the ordinances of the board of supervisors;"

SECTION 2. This Act shall take effect from and after the date of its approval.

Approved this 2nd day of February, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 13**

[S. B. No. 2]

AN ACT TO PROVIDE FOR A PUBLIC PROSECUTOR FOR THE CITY AND COUNTY OF HONOLULU BY AMENDING CHAPTER 118 OF THE REVISED LAWS OF HAWAII 1925, BY ADDING THERETO EIGHT NEW SECTIONS AND BY AMENDING SECTIONS 1751, 1815, 2560, 2562 AND 4012 OF SAID REVISED LAWS AND ALL OTHER LAWS RELATING TO THE CITY AND COUNTY ATTORNEY TO CONFORM THERETO.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Chapter 118 of the Revised Laws of Hawaii 1925, is hereby amended by adding thereto the following sections:

"Sec. 1822-A. Office of public prosecutor established. There is hereby created the office of public prosecutor of the city and county of Honolulu. The public prosecutor shall be appointed by the mayor of said city and county, with the approval of the board of supervisors, for a term of two years; provided, however, that the term of the first appointee shall be the period expiring January 1, 1935, and that he shall only be removable as immediately hereinafter provided; provided, however, that he may be removed by the attorney general with the approval of the governor at any time for reasons which appear to be sufficient in their discretion, and no person so removed by the attorney general shall be reappointed without the approval of the attorney general.

"Sec. 1822-B. Deputy of attorney general. The public prosecutor shall be a deputy of the attorney general of the Territory, and shall report to the attorney general from time to time as may be required by him.

"Sec. 1822-C. Assistant public prosecutor, clerks, etc. The public prosecutor of the city and county may appoint and remove at pleasure such assistant public prosecutors, clerks, stenographers, interpreters and other assistants with such qualifications and at such salaries as may be allowed by the board of supervisors.

At the request of the public prosecutor one or more officers of the police department shall be permanently detailed by the chief of police of the city and county for the purpose of doing detective work necessary in preparing and presenting the litigation of the office, who shall continue to serve on such detail during the pleasure of the public prosecutor.

"Sec. 1822-D. Salary. The salary of the public prosecutor shall be seventy-five hundred dollars (\$7500.00) per annum payable monthly out of the city and county treasury.

"Sec. 1822-E. Private practice forbidden. Neither the public prosecutor of the city and county nor his assistants shall receive any fee or reward from or on behalf of any person for services rendered or to be rendered in any prosecution or business to which it shall be their official duty to attend, nor shall the public prosecutor or his assistants engage in the private practice of law.

"Sec. 1822-F. Accounts to board of supervisors. The public prosecutor shall make an annual report to the board of supervisors of the city and county of the transactions and business of his department, showing the revenues and expenditures of his office and a summary of all the business transacted by his office for the preceding year.

"Sec. 1822-G. Duties. The public prosecutor, either in person or by an assistant, shall :

1. Attend all courts in the city and county and under the control and direction of the attorney general conduct on behalf of the people all prosecutions therein for offenses against the laws of the Territory and the ordinances of the board of supervisors of the city and county.
2. Appear in every criminal case where there shall be a change of venue from the courts in the city and county and prosecute the same in any county in which the same shall be changed or removed. The expense of such proceedings shall be paid by the city and county.
3. Institute proceedings or direct the chief of police to do so before the magistrates for the arrest of persons charged with or reasonably suspected of public offenses, when he has information that any such offenses have been committed, and for that purpose take charge of criminal cases before the district magistrates, either in person or by an assistant, or by the chief of police or any of his assistants, or by such other prosecuting officer as he shall appoint; draw all indictments and attend before and give advice to the grand jury whenever cases are presented to them for their consideration; provided, however, that nothing herein contained shall prevent the institution or conduct of proceedings by private counsel before magistrates or courts of record under the direction of the public prosecutor.
4. Deliver receipts for money or property received in his official capacity and file duplicates thereof with the city and county treasurer.
5. On the first Monday of each month file with the auditor an account, verified by his oath, of all moneys received by him in his official capacity during the preceding month and upon receipt of

the auditor's certificate therefor pay such moneys over to the city and county treasurer.

"Sec. 1822-H. Sections 2560, 2562 and 4012 of the Revised Laws of Hawaii 1925, are hereby amended by substituting the words 'public prosecutor' for the words 'city and county attorney' wherever the latter words appear in said sections.

In all other provisions of law dealing with criminal law and criminal procedure and other matters which by Sections 1822-A to 1822-H, both inclusive, are placed under the jurisdiction of the public prosecutor, the words 'city and county attorney', or equivalent expressions wherever used therein, shall be taken to mean and refer exclusively to the public prosecutor in so far as they so deal with criminal law and criminal procedure."

**SECTION 2.** Transfer of records— duty to furnish quarters. All the files and records of criminal cases now in the possession of the city and county attorney are hereby transferred to the public prosecutor. The board of supervisors shall make available to the public prosecutor and his staff sufficient and proper accommodations and equipment for their use.

**SECTION 3.** Section 1751 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

"Sec. 1751. Officers. The officers of the city and county shall be a mayor, a board of supervisors, a sheriff, who shall be ex-officio coroner, a city and county clerk, who shall be ex-officio clerk of the board of supervisors, an auditor, a treasurer and a city and county attorney; all of whom, except the city and county attorney, shall be elected at large by the duly qualified electors of the city and county; provided, however, that commencing January 1, 1933, the mayor, with the approval of the board of supervisors, shall appoint the city and county attorney for a term of two years, provided, however, that he may be removed by the attorney general, with the approval of the governor, at any time for reasons which appear to be sufficient in their discretion, and no person so removed by the attorney general shall be reappointed without the approval of the attorney general; and provided, further, that the public prosecutor may be appointed city and county attorney, in which event he shall only be entitled to receive the salary for one office."

**SECTION 4.** Section 1815 of the Revised Laws of Hawaii 1925, as amended by Act 65 of the Session Laws of 1925, is hereby amended to read as follows:

"Sec. 1815. General duties. The city and county attorney, or his deputy or deputies, shall:

1. Attend all courts in and for the city and county and conduct on behalf of the people all civil cases in which the city and county is interested.

2. Appear in every civil case in which the city and county is interested where there shall be a change of venue and prosecute or defend the same in any county to which the same shall be changed or removed; the expenses of such proceedings shall be paid by the city and county.

3. Defend all suits brought against the city and county wherever brought, prosecute all recognizances forfeited in the courts of record, assist the tax assessor of his taxation division in the collection of delinquent taxes, and prosecute all actions for the recovery of debts, fines, penalties, forfeitures, and other claims accruing to the Territory or the city and county.

4. Deliver receipts for money or property received in his official capacity, and file duplicates thereof with the city and county treasurer.

5. On the first Monday of each month, file with the auditor an account verified by his oath of all moneys received by him in his official capacity during the preceding month and, upon receipt of the auditor's certificate therefor, pay such moneys over to the city and county treasurer."

SECTION 5. Constitutionality. If any section, subsection, sentence, clause or phrase of this Act is, for any reason, held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Act. The legislature hereby declares that it would have approved this Act and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more other sections, subsections, sentences, clauses or phrases be declared unconstitutional.

SECTION 6. Repeal of conflicting provisions. All provisions of law in conflict with this Act are superseded by the provisions hereof to the extent of such conflict.

SECTION 7. This Act shall take effect upon its approval.

Approved this 9th day of February, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 14**

[H. B. No. 11]

AN ACT TO AMEND SECTION 1762, AS AMENDED, OF THE REVISED LAWS OF HAWAII 1925, RELATING TO THE SALARY OF THE SHERIFF OF THE CITY AND COUNTY OF HONOLULU.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. That certain item of Section 1762, as amended, of the Revised Laws of Hawaii 1925, which fixes the salary of the sheriff of the City and County of Honolulu, is hereby amended to read as follows:

"Sheriff ..... 4,200.00"

SECTION 2. This Act shall take effect January 1, 1933.

Approved this 23rd day of March, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 15**

[S. B. No. 21]

AN ACT TO AMEND SECTION 402 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED, RELATING TO THE POWERS OF THE BOARD OF REGENTS OF THE UNIVERSITY OF HAWAII.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 402 of the Revised Laws of Hawaii 1925, as amended, is hereby amended so that the last paragraph thereof shall read as follows:

"The Board of Regents is hereby directed to charge, in addition to the usual maintenance fees, a tuition fee of one hundred dollars

(\$100.00) a year. The Board of Regents shall, however, have power within its discretion, to waive entirely or to reduce such tuition fee in cases of students upon whom the payment of such a fee would work an undue hardship."

SECTION 2. This Act shall be in effect on and after July 1, 1932.

Approved this 28th day of March, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 16

[S. B. No. 3]

AN ACT TO AMEND ACT 210 OF THE SESSION LAWS OF HAWAII  
1931, RELATING TO THE SPECIAL SCHOOL FUND BUDGET.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1 of Act 210 of the Session Laws of Hawaii 1931, is hereby amended to read as follows:

"Section 1. The Special School Fund Budget referred to in Chapter 28 of the Revised Laws of Hawaii 1925, shall be as follows for the biennial period beginning January 1, 1932 and ending December 31, 1933:

	<b>City and County of Honolulu</b>	<b>County of Kauai</b>	<b>County of Maui</b>	<b>County of Hawaii</b>	<b>Whole Territory</b>	<b>SPECIAL SCHOOL FUND</b>
1. New Buildings, Additions and Improvements .....	\$ 389,000	\$ 35,000	\$ 31,500	\$ 76,850	\$ 532,350	
2. Repairs and Maintenance of Buildings and Grounds.....	230,000	50,000	100,000	62,950	442,950	
3. Land: New Sites and Addi- tions to be selected by the Superintendent of Public In- struction .....	30,000	.....	.....	10,000	40,000	
4. Land: Grading and Improve- ments .....	20,000	.....	5,000	36,700	61,700	
5. Furniture and Equipment.....	60,000	5,000	20,000	13,950	98,950	
6. Toilets .....	56,000	.....	5,000	24,850	85,850	
7. Janitors' Salaries and Sup- plies .....	210,000	20,000	30,000	73,550	333,550	
<i>It being provided that the Janitors of the Schools shall be appointed by, and the salaries and supplies shall be expended under the direction of the Department of Public Instruction.</i>						
8. Transportation of Pupils.....	.....	.....	30,000	56,000	86,000	
9. Special Items .....	68,000	.....	2,500	.....	70,500	
Total Special School Fund....	\$ 1,063,000	\$110,000	\$224,000	\$354,850	\$ 1,751,850	

SECTION 2. This Act shall take effect from and after January 1, 1932.

Approved this 29th day of March, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 17

[H. B. No. 10]

AN ACT TO AMEND CHAPTER 110A OF THE REVISED LAWS OF HAWAII 1925, BY AMENDING SECTIONS 1536D AND 1536F THEREOF, AND BY ADDING THERETO A NEW SECTION TO BE NUMBERED 1536DD, AND TO AMEND SECTIONS 1501, 1508, 1514, 1516, 1519, 1520, 1523, 1526, 1527, 1528, 1539, 1561 AND 4095 OF SAID REVISED LAWS, RELATING TO PRISONS AND PRISONERS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1536D of Chapter 110A of the Revised Laws of Hawaii 1925, as enacted by Act 129 of the Session Laws of 1931, is hereby amended to read as follows:

"Section 1536D. Powers of the board. The board of prison directors shall have the entire government, control and supervision of all territorial prisons and prison camps and of the administration thereof. The board shall have power: to make, establish, enforce, and from time to time alter or amend rules, regulations and orders relating to the conduct and management of said institutions and the care, control, treatment and discipline of prisoners, which rules, regulations and orders shall not require publication in order to be valid and binding upon all inmates, officers and employees of said prisons, and which rules and regulations shall be printed from time to time; to prescribe the punishments to be imposed upon prisoners for any breach of prison rules or other misconduct; to decide what prisoners shall be entitled to the commutation of sentence authorized by law for good behavior and who shall forfeit or be deprived of such commutation in whole or in part, and to restore to any prisoner all or any commutation which such prisoner may have lost; to classify and grade the prisoners, designating the privileges which they shall have and the garb which they shall wear. The board may employ a secretary and such clerical and other office employees as in its judgment the work of the board may require, and fix their compensation within the limits of the funds available by law therefor."

SECTION 2. A new section is hereby added to said Chapter 110A, to be known as Section 1536DD, which shall read as follows:

"Section 1536DD. Warden, deputy, duties, powers. The board of prison directors shall appoint and may at pleasure remove a warden who, under the control and supervision of the board and subject to its rules, regulations and orders, shall have the immediate charge and direction of all territorial prisons and prison camps and the administration thereof. The warden shall be responsible for the safe keeping of all prisoners and persons who may be committed to said prisons and for the enforcement of proper order and discipline among and concerning prisoners and prison officers and employees.

"The warden, with the approval of the board, shall appoint and fix the compensation of one or more deputy wardens and such other officers and employees as may be necessary for the efficient performance of all duties required of him, all of whom shall serve at his pleasure.

"The warden shall:

(1) See to it that the duties of all officers and employees are efficiently and faithfully performed;

(2) Keep himself fully informed at all times concerning the health, care and treatment of prisoners, the sanitary and other conditions affecting the prisons and camps, and all other matters within his jurisdiction;

(3) Inquire into and deal justly with all complaints made by prisoners relating to their food, clothing, accommodations or treatment;

(4) Attend to the purchasing of all supplies, materials and equipment necessary for the proper maintenance and operation of the institution and its adjuncts, and for the care and maintenance of prisoners, and see to the proper care, use and disposition thereof, conformably with law;

(5) Keep all books, accounts and records and make such reports as may be required of him by law and by the orders of the board.

"The warden may impose such punishments of prisoners for breaches of prison rules or other misconduct as may be authorized by the board.

"The warden shall execute a bond to the Territory, with sufficient surety or sureties, to be approved by the treasurer of the

Territory, in the penal sum of twenty thousand dollars (\$20,000.00), conditioned for the faithful performance of his duties and for the proper handling and accounting for and disposition of all moneys, supplies and other property which shall be received by him as such warden, conformably with law, which bond shall be filed in the office of the treasurer of the Territory. Said treasurer may at any time require the warden to execute a new bond whenever for any reason satisfactory to the treasurer any prior bond shall be or become unsatisfactory."

SECTION 3. Section 1536F of Chapter 110A of the Revised Laws of Hawaii 1925, as enacted by Act 129 of the Session Laws of 1931, is hereby amended by amending the last sentence in the last paragraph thereof to read as follows:

"The fees and traveling expenses of witnesses shall be the same as are allowed witnesses in the circuit courts and shall be paid by the Territory out of any appropriation or funds available for the expenses of the territorial prisons."

SECTION 4. Section 1501 of said Revised Laws is hereby amended to read as follows:

"Section 1501. Duties. It shall be the duty of the high sheriff to preserve the public peace, to execute all lawful precepts and mandates directed to him by any judge, court, head of department or other person thereunto authorized; to arrest fugitives from justice, as well as all criminals and violators of the laws; and generally to perform all such other duties as may be imposed upon him by law, for any of which purposes he may command all necessary assistance."

SECTION 5. Section 1508 of said Revised Laws is hereby amended to read as follows:

"Section 1508. Records, etc., delivered to successor. The warden of the Oahu Prison shall file all warrants, mittimuses, processes and other official papers, or the attested copies of them, by which any prisoner shall have been committed, paroled, liberated or retaken, and they shall be safely kept in a suitable box or safe; and upon the death, resignation or removal from office of such warden, shall be delivered, together with all other official records, papers and journals, to his successor, or to any other officer or person duly appointed to receive them; and in default of such delivery, the warden, if living may be held liable for embezzlement, as provided by Section 4193, and shall also be civilly liable in damages to any person or persons who shall be injured by such non-delivery. If the warden shall be dead, such civil liability shall attach to his personal representatives and the sureties upon his official bond, jointly and severally. In addition to such civil liabil-

ity as aforesaid, the warden or his personal representatives and sureties on his official bond shall forfeit and pay for each such default in delivery the sum of two hundred dollars, to be recovered for the use of the treasury."

SECTION 6. Section 1514 of said Revised Laws, as amended by Act 125 of the Session Laws of 1931, is hereby amended to read as follows:

"Section 1514. Jailors, appointment; sheriffs' responsibilities. Except as may be otherwise provided by law, the sheriffs of the respective counties, including the city and county of Honolulu, shall appoint all jailors in their respective counties. The sheriff of each county or city and county shall be responsible for the safe keeping of all prisoners and persons who may be confined in or committed to any county or city and county jail within his county or city and county."

SECTION 7. Sections 1516, 1519, 1520, 1523, 1526, 1527, 1528 and 4095 of said Revised Laws, as amended, are hereby severally amended by striking therefrom the words "high sheriff" wherever and as often as the same appear therein, and substituting therefor the word "warden".

SECTION 8. Section 1561 of said Revised Laws, as amended by Act 126 of the Session Laws of 1931, is hereby amended by striking therefrom the words "high sheriff of the Territory and his deputies", and substituting therefor the words "warden of Oahu Prison".

SECTION 9. Section 1539 of said Revised Laws, as amended by Act 129 of the Session Laws of 1931, is hereby amended by repealing the last paragraph thereof, and by amending the first paragraph thereof to read as follows:

"The board of prison directors is hereby authorized and directed to organize and maintain a bureau to be known as the bureau of crime statistics, which shall be operated under the direction and control of the board. The board, through said bureau, shall select and enforce systems of identification of prisoners and persons suspected of crime or of criminal intent and for the recording and compilation of statistics relating to crime. The board shall establish said systems of identification and provide for the collection of data and statistics relating to crime in manner as nearly as practicable according to the methods generally used in prisons and places of detention throughout the United States. The board shall appoint an executive officer who shall act as chief of said bureau, receiving such salary for his services as shall be authorized by law, and who, under the direction and control of the board, shall instruct such employees of the prisons and places of detention,

sheriffs, and others charged with the preservation of the peace and well being of society as the board may deem necessary or proper, in such systems of identification and collection and compilation of crime statistics as the board may direct. Such executive officer shall be a citizen of the United States of America and shall have resided in the Territory of Hawaii for at least three years prior to his appointment."

SECTION 10. This Act shall take effect upon its approval.

Approved this 29th day of March, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 18

[H. B. No. 14]

AN ACT TO AMEND CHAPTER 142 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO JURIES AND TRIAL BY JURY BY AMENDING SECTIONS 2395, 2397, 2401, 2402 THEREOF AND BY ADDING A NEW SECTION THERETO TO BE KNOWN AS SECTION 2402A.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 2395 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

"Sec. 2395. Qualified when. A person is qualified to act as a juror or grand juror :

1. If he is a male citizen of the United States, and of the Territory, of the age of twenty-one (21) years or over, and possesses the qualifications for registration as a voter, and is a resident of the circuit from which he is selected ; and

2. If he is in possession of his natural faculties and not decrepit ; and

3. If he is intelligent, and of good character ; and

4. If he can understandingly speak, read and write the English language ; and

5. If he is selected, summoned, returned and sworn without reference to race, or place of nativity."

SECTION 2. Section 2397 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

"Sec. 2397. Exempt when. A person is exempt from liability to act as a juror or grand juror if he is:

1. Over sixty years of age;
2. An attorney-at-law;
3. A salaried officer or employee of the United States, Territory, city and county or county;
4. A minister of the gospel, or a priest of any denomination, following his profession;
5. A teacher in a university, college, academy, school, or other place or institution of learning;
6. A practicing physician, surgeon or dentist;
7. An officer, keeper or attendant of an alms-house, hospital or asylum;
8. A person employed on board of a vessel navigating the waters of or between the Islands of the Territory, or on board of a vessel engaged in the coasting trade, or plying between any port of the United States and a port in a foreign country;
9. A member of the militia when on active service, or an active member of a fire department of any village, town, city or other place in the Territory."

SECTION 3. Section 2401 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

"Sec. 2401. Commission; qualifications and commissioners. The judge or judges of each circuit court shall, prior to the first day of July of each calendar year, appoint for a period of one year from and after the first day of July, two citizens as jury commissioners, who shall be voters of the circuit and of good reputation for intelligence, morality and integrity. Such commissioners shall not be members of the same political party. The commissioners, together with the judge of each circuit and, in the first circuit the first judge, shall constitute the jury commission for that circuit. Should a vacancy occur in the office of a jury commissioner at any time, another commissioner shall be similarly appointed to fill the vacancy. Each jury commissioner shall be allowed for such service such compensation as may be determined by the judge or judges to be just and reasonable, not to exceed two hundred fifty dollars (\$250.00) in the first circuit and one hundred dollars (\$100.00) in other circuits, payable out of circuit court expense funds."

SECTION 4. Section 2402 of the Revised Laws of Hawaii 1925, is hereby amended so as to read as follows:

"Sec. 2402. Duty to make list, etc. The jury commission of each circuit shall in each year make and file with the clerk of the circuit court at least ten days before the next term of court two certified, separate lists of citizens to serve respectively as grand and trial jurors in the circuit court for the ensuing year. It shall select and list the names of one hundred citizens as trial jurors and fifty citizens as grand jurors, except that in the first circuit six hundred and fifty trial jurors and seventy-five grand jurors and in the fourth circuit one hundred fifty trial jurors and fifty grand jurors shall be selected and listed. If in any of the circuits the jury commission shall not be able to select the number required by this section for jurors, it shall select the highest number practicable.

"All of such selections shall be citizens whom the respective commissions believe, after careful investigation in each case, to be qualified and not exempt under the provisions of this chapter. If practicable, no person shall be selected who has served as a juror or grand juror within one year. All of such selections shall be made without reference to the political affiliations or to the race or place of nativity of citizens, with a view to obtain lists representative of the qualified citizenry of each circuit."

SECTION 5. Chapter 142 of the Revised Laws of Hawaii 1925, is hereby amended by adding a new section thereto to be known as Section 2402A and reading as follows:

"Sec. 2402A. Commission; power to summon for examination. The commission may in its discretion, by circuit court process issued by the circuit judge member of the commission, summon before it for examination prospective jurors or grand jurors. A person so summoned for examination shall receive mileage as provided in Section 2421, as amended by Act 166 of the Session Laws of 1925."

SECTION 6. This Act shall take effect upon its approval, provided, however, that existing grand and trial jury lists shall continue to be used by the respective circuit courts during the remainder of 1932 and until the respective new terms of court in 1933.

Approved this 29th day of March, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 19**

[S. B. No. 61]

AN ACT IMPOSING A LICENSE FEE ON THE SALE OR USE OF LIQUID FUEL IN THE TERRITORY OF HAWAII, PROVIDING FOR THE COLLECTION AND DISPOSITION OF SUCH LICENSE TAXES, PRESCRIBING PENALTIES FOR VIOLATION OF THE PROVISIONS OF SAID ACT AND REPEALING ALL ACTS AND PARTS OF ACTS INCONSISTENT HEREWITH.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Definitions. The following words, terms and phrases shall, whenever used in this Act, have the meaning set forth in this Section.

- (a) "Territory" shall mean the Territory of Hawaii.
- (b) "County" shall include the city and county of Honolulu.
- (c) "Liquid fuel" or "fuel" shall mean and include all liquids ordinarily, practically and commercially usable in internal combustion engines for the generation of power and shall include all distillates of and condensates from petroleum, natural gas, coal, coal tar and vegetable ferments, such distillates and condensates being ordinarily designated as gasoline, naptha, benzol, benzine and alcohols so usable but not restricted to such designation, but shall not include diesel oil.
- (d) "Distributor" shall mean and include every person, firm, association or corporation who refines, manufactures, produces or compounds liquid fuel in the Territory, and sells or uses the same therein; also every person, firm, association or corporation who imports or causes to be imported into the Territory any liquid fuel and sells the same therein, whether in the original packages or containers in which it is imported or otherwise than in such original packages or containers, or who imports any such fuel for his own use in the Territory; also every person, firm, association or corporation who acquires liquid fuel in the Territory from a person not a licensed distributor and sells or uses the same, whether in the original package or container in which the same was imported (if imported), or otherwise than in such original package or container.
- (e) "Treasurer" shall mean and include the treasurer of the Territory and his assistants and agents charged with the administration and enforcement of the provisions of this Act.
- (f) "Use", either as a noun or verb, and derivative expressions, shall mean and include distribution and/or other disposition

of fuel, and/or any other use thereof, whether with or without compensation therefor.

(g) "Person", except where the context or sense otherwise requires, shall mean and include individuals, firms, associations and/or corporations.

(h) This Act may be cited as "Hawaiian Fuel Tax Act."

(i) "Month" or "calendar month" shall mean each full month of the calendar year; provided, however, that whenever the books of any distributor in any county shall be kept on a basis such that its monthly records are made up on some other than a calendar month basis so that each business month of such distributor ends on some other day than the last day of the calendar month, and such distributor shall present a sworn application to the treasurer setting forth such facts and requesting that it be granted the privilege of making returns and paying the taxes and performing other duties required of it under this Act upon the basis of such business month rather than a calendar month, the treasurer shall in writing grant such privilege and thereupon, as to such distributor, the terms "month" or "calendar month" shall be deemed to mean and refer to such business month, and all returns and payments under this Act shall be made upon the basis of such business month and all delinquencies and penalties shall attach and be calculated as of the last day of such business month.

SECTION 2. Treasurer and assistants and agents to administer and enforce Act. The treasurer and such assistants and agents authorized by law as he may appoint shall be charged with the administration and enforcement of the provisions of this Act. The treasurer is authorized to engage or appoint, in the manner provided by law, such assistants as may be authorized by law and necessary to administer the provisions of this Act, all of whose compensation shall be determined in the manner provided by law; provided, however, that the treasurer may, if he sees fit, designate any assistant, agent or employee in any other branch of his department to serve as an assistant, agent or employee in the administration and enforcement of the provisions of this Act, in which event such person shall perform such additional duties with or without additional compensation, as may be determined in the manner provided by law.

SECTION 3. Distributors to register and be licensed. After this Act becomes effective every distributor, and after said effective date any person before becoming a distributor, shall register as such with the treasurer on forms to be prescribed, prepared and furnished by him and he shall issue to such distributor a license which shall be valid until revoked by him as hereinafter provided.

Provided, however, that distributors who cannot legally be required by the Territory to so register and be licensed, and/or to perform the duties required of distributors by any other provisions of this Act, shall be deemed to be excluded from the operation of such provisions.

SECTION 4. Distributors to pay certain license taxes. Every distributor shall, from and after the effective date of this Act, in addition to any other taxes provided by law, pay a license tax to the treasurer of three cents for each gallon of liquid fuel refined, manufactured, produced or compounded by such distributor in the Territory and sold or used by him in the Territory, or imported by such distributor into the Territory, or acquired by him in the Territory from persons not licensed distributors, and sold or used by him in the Territory; and for each gallon of such fuel sold or used by him from any stock on hand or held in storage by him on the effective date of this Act. Provided, however, that said tax shall not be collected in respect of any liquid fuel shown to the satisfaction of the treasurer to have been sold for use in and actually delivered to, or sold in, the county of Kalawao.

SECTION 5. License taxes payable monthly. License taxes imposed by this Act shall be paid in monthly installments to the treasurer.

SECTION 6. Distributors to keep records. Every distributor shall keep a record in such form as the treasurer shall prescribe, showing (a) the total number of gallons of fuel refined, manufactured, produced or compounded in the Territory by such distributor and sold or used by him within each county during each month of the calendar year; (b) the total number of gallons of such fuel imported into the Territory by such distributor, or acquired by him in the Territory from persons not licensed distributors, and sold or used by him in each county during each month; (c) the total number of gallons of such fuel sold to the United States of America or any department or agency thereof or to any other person or entity, or used in any manner, in each county during each month, the effect of which sale or use is to exempt the fuel so sold or used from the imposition of the tax provided for by this Act; and (d) such other data and figures relevant to the enforcement and administration of the provisions of this Act as the treasurer may require.

SECTION 7. Statements and payments, when and how made; delinquent when; penalties. Each distributor shall, within thirty days after the last day of each calendar month, file with the treasurer on forms to be prescribed, prepared and furnished by him, a verified statement showing separately (a) the total number of

gallons of fuel refined, manufactured or compounded by such distributor within the Territory and sold or used during such month by him within each county; (b) the total number of gallons of fuel imported into the Territory by him and sold or used within each county by him during such month; (c) the total number of gallons of fuel acquired by him in the Territory during such month from persons other than licensed distributors and sold or used within each county by him during such month; (d) the total number of gallons of such fuel by him sold to the United States or any department or agency thereof or to any other person or entity, or used in any manner, in each county during such month, the effect of which sale or use is to exempt the fuel so sold or used from the imposition of the tax provided for by this Act; and (e) the total number of gallons of such fuel on hand in his possession in all of the counties at the beginning of the month, the total number of gallons thereof by him refined, manufactured, produced, compounded and/or acquired from persons not licensed distributors in the Territory and/or imported into the Territory during such month, and the total number of gallons thereof on hand on his possession at the end of such month; and such distributor shall pay, at the time of submitting such report to the treasurer, said tax of three cents per gallon on all fuel by him sold or used in such county during such preceding month, as shown by such statement. Provided, however, (1) that such tax shall not apply to any fuel exempted and so long as the same is exempted from the imposition of such tax by the Constitution and/or laws of the United States; and (2) that such tax shall be paid only once upon the same fuel. All taxes payable hereunder for any month shall be and become delinquent after the expiration of thirty days immediately following the end of such month, and shall thereupon bear a penalty of ten per cent of the amount so delinquent and, in addition thereto, interest on such delinquent amount at the rate of two-thirds of one per cent per month or any fraction thereof until paid.

SECTION 8. Failure to make and file statements and making a false statement unlawful. It shall be unlawful for any distributor to fail, neglect or refuse to make and file any statement required by this Act in the manner or within the time therein provided or to make any such statement which is false in any particular.

SECTION 9. Procedure upon failure to file statement; penalties. If any distributor shall fail, neglect or refuse to file any statement or report as herein provided, in such event, immediately after the required time for such filing has expired:

The treasurer may proceed to inform himself as best he may regarding the matters and things required to be set forth in such statement and from such information as he is able to obtain shall

make a statement showing such matters and things and shall determine and fix the amount of license tax due from such distributor for such month and shall add to the amount of such license tax a penalty of twenty-five per cent thereof and shall proceed to collect the amount of such license tax with the penalty added thereto, together with interest thereon at the rate of two-thirds of one per cent per month or any fraction thereof, from the last day upon which such statement should have been filed until paid and any penalty for delinquent payment that may have accrued by reason of Section 7 of this Act, but the penalty for delinquency shall not apply or be charged against the penalty provided for in this section for failure to furnish a report; and the distributor is thereafter estopped from complaining of the amount thereof.

Upon request of the treasurer, it shall be the duty of the attorney general (or his deputies, including the county attorneys and public prosecutor) to commence and prosecute to final determination in any court of competent jurisdiction an action at law to collect any tax herein imposed which is delinquent and all penalties and interest accrued, and/or any other appropriate action at law or otherwise to enforce the provisions of this Act.

SECTION 10. Tax not applicable to fuel beyond taxing power of Territory. The provisions of this Act requiring the payment of license fees shall not be held or construed to apply to fuel imported into the Territory in interstate or foreign commerce while and so long as such fuel is beyond the taxing power of the Territory, nor to any such fuel exported or sold to the government of the United States or any department thereof for official use of said government, but every distributor shall be required to report such imports, exports and sales as provided by this Act and in such detail as the treasurer shall require.

SECTION 11. Treasurer empowered to make examinations, etc. The treasurer and his authorized assistants shall have the power to subpoena witnesses, compel the production of books, papers and other records, administer oaths, examine books and records and hear and take such evidence in relation to any matters within his jurisdiction, and upon which it is necessary or proper that he be informed, under this Act, as in his discretion he may deem proper. The circuit courts shall have the power, upon request of the treasurer or any such assistant, to enforce by proper contempt proceedings such attendance of witnesses and the giving of testimony by them, and such production of books, papers and records. False swearing under oath as to any material fact at any hearing held under this section shall constitute perjury. If such examinations shall disclose that any reports of distributors theretofore filed with

the treasurer by said distributors, pursuant to the requirements of this Act, have shown incorrectly the amount of gallonage of fuel sold or used, or the tax accruing thereon, so that any additional license fees are due and payable to the Territory under this Act, the treasurer shall proceed to collect such unpaid license fees.

SECTION 12. Disposition of taxes collected. There are hereby created in the treasury of the Territory four special funds to be known, respectively, as "Fuel Tax Fund—City and County of Honolulu", "Fuel Tax Fund—County of Maui", "Fuel Tax Fund—County of Hawaii", and "Fuel Tax Fund—County of Kauai."

The taxes collected under this Act for fuel sold or used within each of the counties or sold in one county for use in another, shall be deposited in the territorial treasury in such special funds to the credit of the respective counties in which the same is so sold, used or to be used. Liquid fuel sold in one county for use in another, shall be allocated to the county in which the same is used. The territorial treasurer shall allocate for the following purposes and, in the order of priority hereinbelow set forth, shall hold or use, or pay to the county treasurer, as the case may be and as soon as possible, the amount in each fund of collections for fuel sold or used during any calendar year:

(1) The treasurer each year shall deduct from each such fund in proportion to the total amount of collections therein for such year, such an amount as, added to the pro rata deductions from each of the other county fuel tax funds for the same purpose, will aggregate the sum of fifty thousand dollars (\$50,000.00), and all such deductions shall be placed in a special fund, hereby created, to be known as "Territorial Highway Fund". All moneys in such fund shall be expendable for the construction or reconstruction of highways in the Territory upon which federal aid moneys are expendable, pursuant to the provisions of the Hawaii Federal Aid Highway Act and the Federal Highway Act and legislation supplementary thereto.

(2) For the payment of the interest, sinking fund charges on term bonds due during the year of allocation and payments of principal of serial bonds which are due during the year following the year of allocation on

(a) Such proportion of all territorial bonds issued for territorial highway purposes as the value of the real property of such county bears to the aggregate value of real property in the Territory, as assessed (using the valuations fixed as of December 31st of the year preceding the year of allocation) for the purposes of real property taxation; provided, however, that in case personal property is also subject to a property tax in connection with real

property, such personal property shall be included in the valuations upon the basis of which such apportionment is determined.

(b) All territorial bonds issued for such county the proceeds of which may have been spent upon county highways;

(c) All bonds issued by such county for highway purposes, including bonds, the payment of the principal and interest of which is now required by law to be made out of the permanent improvement fund of the county.

(3) Surplus collections for any year in any such fund remaining after the payment of the charges hereinabove mentioned, shall, by the treasurer, be deducted from the tax rate calculations for the succeeding calendar year for property taxes in the county concerned for permanent improvements and shall be paid to the county on account thereof, and shall be expended only for construction of highways, including cost of new land therefor, of permanent storm drains and of new bridges.

When determining the tax rate for each county, for the year 1932, pursuant to the provisions of Section 1315, as amended, of the Revised Laws of Hawaii 1925, the treasurer shall estimate the amount of fuel taxes which will be collected for such year and payable into the fuel tax fund for such county, and the amount of such collections which will remain in such fund after deducting its pro rata share of the \$50,000.00 for the federal highway fund, hereinabove provided for, and the sums which will be available out of such remaining amount for the purposes specified in sub-paragraphs (a), (b) and (c) of paragraph 2 and in paragraph 3 of this section, respectively, and shall deduct said respective sums from the tax rate calculations for property taxes in such counties for subdivisions 4a, 4, 3 and 1 and 2, of said Section 1315, respectively, in the order above noted, thereby reducing, as far as may be, such tax rate for such county. In the event that the fuel tax collections for said year shall be less than such estimated amount, the treasurer, any other provision of law to the contrary notwithstanding, shall add to the tax rate calculations for property taxes in such county for the succeeding calendar year an amount sufficient and shall apply the taxes collected on account of such additional rate, to cover the deficiency.

In any succeeding year, in case, under the laws then in force, provision shall be made for raising funds by taxes upon real, or real and personal, property, for any of the purposes specified in paragraphs 2 and 3 of this section, the treasurer, any other provision of law to the contrary notwithstanding, shall deduct from the property tax rate calculations for such year for each county any amounts which he estimates will be available for said purposes in

the fuel tax fund for such county, representing collections for such year, thereby reducing such property tax rate. Should the collections of liquid fuel taxes for such year in such county be insufficient to cover the amount of such estimate, the treasurer, any other provision of law to the contrary notwithstanding, shall add to the tax rate calculations for property taxes in such county for the succeeding calendar year an amount sufficient, and shall apply the taxes collected on account of such additional rate, to cover the deficiency.

**SECTION 13.** Penalties for violations, etc. Any person, firm, association or corporation or any officer or agent thereof violating any of the provisions of this Act or wilfully making any false statement or concealing any material fact in any record, report, affidavit or claim provided for herein shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than five thousand dollars (\$5,000.00) or, in the case of natural persons, by imprisonment in the county jail not exceeding six months or by both such fine and imprisonment, and the treasurer shall also have power to revoke the license of any distributor who refuses or neglects to comply with the provisions of this Act or who violates any provision thereof.

**SECTION 14.** Rules and regulations. The treasurer shall have power to make rules and regulations relating to matters of procedure in the administration of this Act and the manner and forms of records to be kept by distributors, and to prescribe standard forms of statements to be filed by distributors, affidavits and any other statements or other written data required to be filed or furnished under the provisions of this Act. Any rules and regulations so made, when approved by the governor and published in the English language in a newspaper of general circulation published in Honolulu, shall have the force and effect of law.

**SECTION 15.** Effect of partial invalidity of Act. If any section, subsection, sentence, clause or phrase of this Act is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Act. If any provisions of this Act shall be so broad in possible meaning or intent as to apply, when construed in such broad sense, to subjects beyond the taxing power of the Territory, such provisions shall be held and deemed not to apply to such subjects, but to apply only to such subjects as are within such taxing power and shall so apply and be so enforced. The legislature hereby declares that it would have passed this Act and each section, subsection, sentence, clause and phrase thereof irrespective of the fact that any one or more of the sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

SECTION 16. Inconsistent provisions repealed. All Acts or parts of Acts inconsistent with the provisions of this Act are to the extent of such conflict superseded by this Act.

SECTION 17. Effective date of Act. This Act shall go into effect at midnight on March 31, 1932.

Approved this 29th day of March, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**LAWS**

OF THE

**TERRITORY OF HAWAII**

PASSED BY THE

**SIXTEENTH LEGISLATURE**

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**SECOND SPECIAL SESSION**

**1932**

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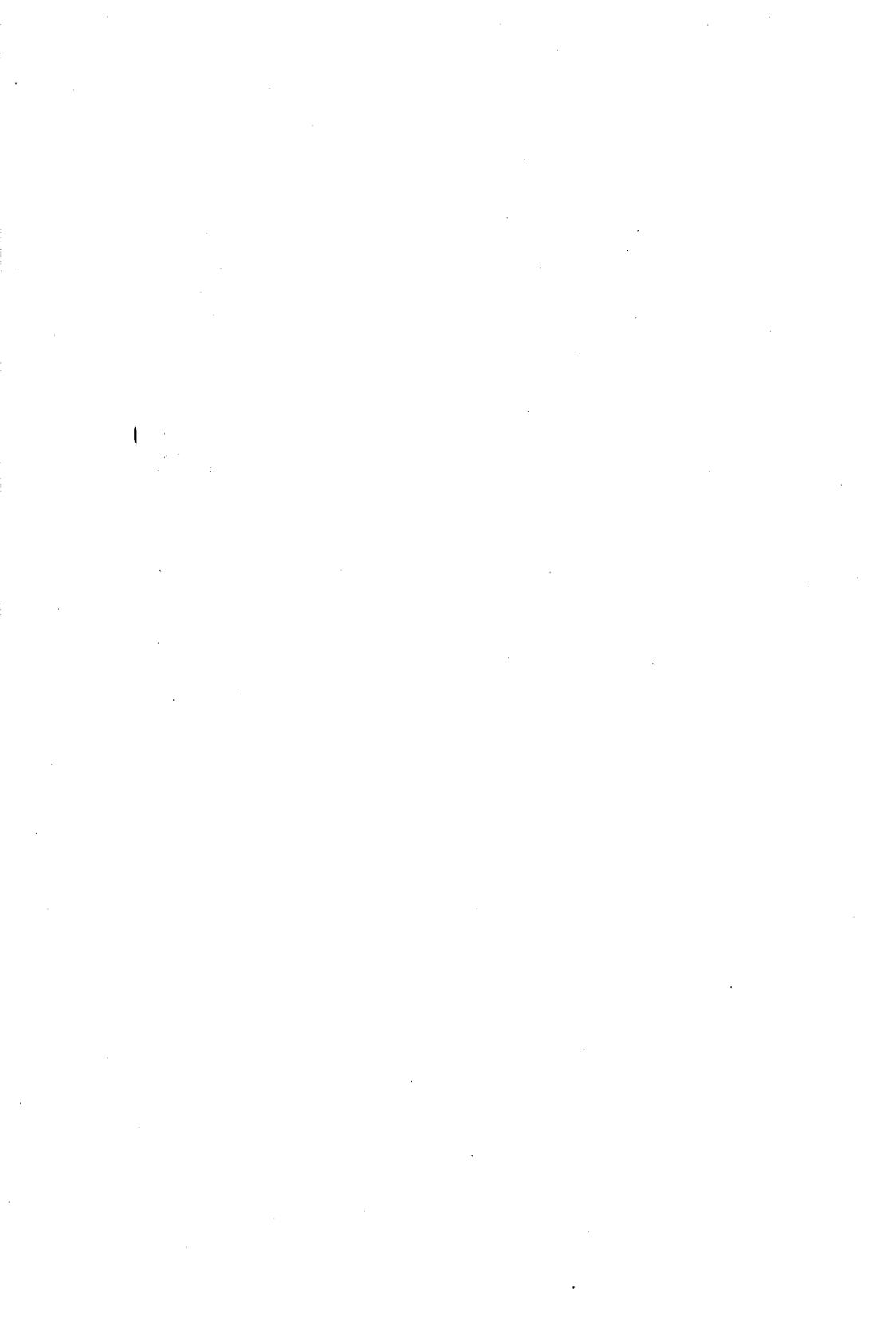
COMMENCED ON TUESDAY, THE TWENTY-NINTH  
DAY OF MARCH, AND ENDED ON FRIDAY,  
THE THIRD DAY OF JUNE.

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PUBLISHED BY AUTHORITY

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HONOLULU, HAWAII  
HONOLULU STAR-BULLETIN, LTD.  
1932



LIST OF OFFICERS AND MEMBERS OF THE  
LEGISLATURE OF THE TERRITORY OF HAWAII

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SECOND SPECIAL SESSION 1932

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SENATE

President..... Robert W. Shingle, Honolulu, Oahu  
Vice-President..... Ernest A. K. Akina, Kohala, Hawaii

Clerk..... Ellen D. Smythe, Honolulu, Oahu

District	Name	Address
First.....	*Akina, Ernest A. K. (R).....	Kohala, Hawaii
	Desha, Sr., Stephen L. (R).....	Hilo, Hawaii
	Hind, Robert (R).....	Kailua, Hawaii
	*Kamau, William K. (R).....	Hilo, Hawaii
Second.....	*Cooke, George P. (R).....	Kaunakakai, Molokai
	*Low, A. Paul (R).....	Wailuku, Maui
Third.....	Rice, Harold W. (R).....	Paia, Maui
	Brown, Francis H. Ii (R).....	Honolulu, Oahu
	*Cooke, Clarence H. (R).....	Honolulu, Oahu
	Heen, William H. (D).....	Honolulu, Oahu
Fourth.....	*Jarrett, James K. (R).....	Honolulu, Oahu
	*Shingle, Robert W. (R).....	Honolulu, Oahu
	Sylva, Joseph L. (R).....	Honolulu, Oahu
	*Aki, Henry K. (R).....	Kapaa, Kauai
	Rice, Charles A. (R).....	Lihue, Kauai

D..... Democrat ..... 1  
R..... Republican ..... 14

\* Holdover Senators from 1929 Session.

## HOUSE OF REPRESENTATIVES

Speaker..... Roy A. Vitousek, Honolulu, Oahu  
 Vice-Speaker..... Evan Da Silva, Hilo, Hawaii

Clerk..... Joseph Ordenstein, Honolulu, Oahu

District	Name	Address
First.....	Ahuna, Herbert N. (R).....	Hilo, Hawaii
	Kimi, William J. (R).....	Hilo, Hawaii
	Oka, T. (R).....	Hilo, Hawaii
	Silva, Evan Da (R).....	Hilo, Hawaii
Second.....	Akina, Arthur A. (R).....	Kamuela, Hawaii
	Aona, Francis K. (R).....	Kealakekua, Hawaii
	Kawaha, George K. (R).....	Waiohinu, Hawaii
	Smith, John R. (R).....	Hookena, Hawaii
Third.....	Cameron, J. Walter (R).....	Makawao, Maui
	Engle, W. H. (R).....	Kahului, Maui
	Makekau, Manase K. (R).....	Hoolehua, Molokai
	Paschoal, M. Gomes (R).....	Puunene, Maui
Fourth.....	Robinson, Jr., Henry P. (R).....	Lahaina, Maui
	Sniffen, Samuel A. (R).....	Paia, Maui
	Beebe, Eugene H. (R).....	Honolulu, Oahu
	Low, Eben P. (R).....	Honolulu, Oahu
Fifth.....	Mills, Harry T. (R).....	Honolulu, Oahu
	O'Brien, Ray J. (R).....	Honolulu, Oahu
	Vitousek, Roy A. (R).....	Honolulu, Oahu
	Worrall, J. Howard (R).....	Honolulu, Oahu
Sixth.....	Akana, Albert K. (R).....	Honolulu, Oahu
	Holt, Charles H. K. (D).....	Honolulu, Oahu
	Isaacs, Jr., Wm. K. (R).....	Honolulu, Oahu
	Mossman, R. N. (R).....	Honolulu, Oahu
	Smith, Nolle R. (R).....	Honolulu, Oahu
	Yamashiro, Andrew M. (D).....	Honolulu, Oahu
	Fernandez, W. A. (R).....	Kapaa, Kauai
	Gomes, Clement (R).....	Lihue, Kauai
	Marcallino, A. Q. (R).....	Eleele, Kauai
	Wichman, Fred W. (R).....	Kapaa, Kauai

D..... Democrat ..... 2

R..... Republican ..... 28

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## LAWS OF THE TERRITORY OF HAWAII

PASSED AT THE  
SECOND SPECIAL SESSION OF THE  
LEGISLATURE

1932

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### ACT 1

[H. B. No. 1]

AN ACT TO APPROPRIATE MONEY FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF THE HOUSE OF REPRESENTATIVES OF THE SIXTEENTH LEGISLATURE OF THE TERRITORY OF HAWAII IN SECOND SPECIAL SESSION 1932.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. There shall be and hereby is appropriated the sum of thirty-five thousand dollars (\$35,000.00) from the public treasury for the purpose of defraying the expenses of the House of Representatives of the Sixteenth Legislature of the Territory of Hawaii in Second Special Session 1932.

SECTION 2. This Act shall take effect from and after the date of its approval.

Approved this 2nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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### ACT 2

[S. B. No. 1]

AN ACT TO APPROPRIATE MONEY FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF THE SENATE OF THE SIXTEENTH LEGISLATURE OF THE TERRITORY OF HAWAII IN SECOND SPECIAL SESSION 1932.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. There shall be and hereby is appropriated the sum of twenty-five thousand dollars (\$25,000.00) from the public

treasury for the purpose of defraying the expenses of the Senate of the Sixteenth Legislature of the Territory of Hawaii in Second Special Session 1932.

SECTION 2. This Act shall take effect from and after the date of its approval.

Approved this 2nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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### ACT 3

[S. B. No. 2]

AN ACT TO APPROPRIATE MONEY FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF PROMULGATING, TRANSLATING, PRINTING, PUBLISHING, BINDING AND INDEXING THE LAWS OF THE SECOND SPECIAL SESSION OF THE LEGISLATURE OF THE TERRITORY OF HAWAII, 1932.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. There shall be and hereby is appropriated the sum of nine thousand dollars (\$9,000.00), to be paid out of any moneys in the treasury of the Territory of Hawaii, not otherwise appropriated, for the promulgation, translation, printing, publishing, binding and indexing the laws of the second special session of the legislature of the Territory of Hawaii, 1932.

All moneys heretofore appropriated by Act 5 of the first special session of the legislature of the Territory of Hawaii, 1932, which may be found to be unnecessary to the accomplishment of said Act 5, are hereby reappropriated as an addition to the sum herein appropriated. Should it be possible at no additional expense, the secretary is hereby authorized to print and cause to be bound in a single volume the laws enacted by both the first and second special sessions of the legislature of the Territory of Hawaii, 1932.

SECTION 2. This Act shall take effect from and after the date of its approval.

Approved this 2nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 4**  
[H. B. No. 4]

AN ACT AMENDING SECTIONS 182 AND 182-A OF THE REVISED LAWS OF HAWAII 1925, AND ADDING A NEW SECTION TO SAID REVISED LAWS, TO BE NUMBERED SECTION 182-C, RELATING TO VACATIONS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 182 of the Revised Laws of Hawaii 1925, as amended by Act 181 of the Session Laws of Hawaii 1931, is hereby amended by deleting from line 5 thereof the words "at least".

SECTION 2. Section 182-A of said Revised Laws is hereby amended to read as follows:

"Sec. 182-A. Whenever any employee working under a regular monthly salary in any department of the territorial, county or city and county government is employed continuously without any holiday on the Sabbath or half-holiday on Saturday, and shall have been employed continuously for at least one year in the same department, he shall be entitled to and have one month's vacation upon full pay for that year and each year thereafter while he remains in the employ of such department, said vacation to be granted to the employee at such time as shall be designated by the head of the department, and any employee refusing and/or neglecting to take advantage of any vacation allowance to which he may be entitled shall forfeit the same and shall not be entitled to remuneration by reason thereof. Vacation allowance may, however, with the prior written recommendation of the head of the department, and with the approval of the governor, the mayor or chairman of the board of supervisors, as the case may be, be accumulated, but shall not exceed three months."

SECTION 3. There is hereby added a new section to the Revised Laws of Hawaii 1925, to follow Section 182-B thereof, and to be known as Section 182-C and reading as follows:

"Section 182-C. No employee referred to in Sections 182 or 182-A shall be entitled to nor allowed any remuneration after his employment is terminated for any vacation, regular or accumulated, to which he may have been entitled but which, for any reason whatsoever, he failed to take."

SECTION 4. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 5**

[H. B. No. 5]

AN ACT TO AMEND SECTION 1262 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED BY ACT 227 OF THE SESSION LAWS OF HAWAII 1927, RELATING TO THE TERRITORIAL INSURANCE FUND.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1262 of the Revised Laws of Hawaii 1925, as amended by Act 227 of the Session Laws of Hawaii 1927, is hereby further amended to read as follows:

"Section 1262. Territorial Insurance Fund created. The treasurer of the Territory shall set aside, as a special fund to be known as the 'Territorial Insurance Fund', the sum of thirty thousand dollars (\$30,000.00) during the year 1928, out of the general funds of the treasury, not otherwise appropriated, and thirty thousand dollars (\$30,000.00) annually up to and including the calendar year 1931."

SECTION 2. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 6**

[H. B. No. 12]

AN ACT TO TRANSFER TO THE GENERAL FUND OF THE TERRITORY THE SUM OF TWENTY THOUSAND DOLLARS (\$20,000.00) FROM AND OUT OF THE APPROPRIATION OF TWENTY-FIVE THOUSAND DOLLARS (\$25,000.00) MADE BY ACT 215 OF THE SESSION LAWS OF HAWAII 1929, AND REAPPROPRIATED BY ACT 275 OF THE SESSION LAWS OF HAWAII 1931, AS AMENDED BY ACT 9 OF THE SESSION LAWS OF HAWAII 1932 (SPECIAL SESSION) FOR A REVOLVING FUND FOR THE PURCHASE OF SCHOOL BOOKS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. From the appropriation of twenty-five thousand dollars (\$25,000.00) made by Act 215 of the Session Laws of

Hawaii 1929, and reappropriated by Act 275 of the Session Laws of Hawaii 1931, as amended by Act 9 of the Session Laws of Hawaii 1932 (Special Session), for a "Revolving Fund, Purchase of School Books," there is hereby withdrawn the sum of twenty thousand dollars (\$20,000.00) which sum so withdrawn is hereby transferred to and lapsed into the general fund of the Territory.

SECTION 2. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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#### ACT 7

[H. B. No. 14]

AN ACT LAPSING TO THE TERRITORIAL GENERAL FUND ALL MONEYS REMAINING IN THE "REVOLVING FUND FOR LOANS TO SCHOLARS" CREATED BY ACT 215 OF THE SESSION LAWS OF HAWAII 1929, UNDER THE "TERRITORIAL NORMAL AND TRAINING SCHOOL," AND ALL MONEYS SUBSEQUENTLY COLLECTED FROM LOANS THEREFROM OUTSTANDING.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. All moneys remaining in the "Revolving Fund for Loans to Scholars" created by Act 215 of the Session Laws of Hawaii 1929, under the "Territorial Normal and Training School" are hereby lapsed into the Territorial general fund, and all moneys subsequently collected from loans therefrom, outstanding on the effective date hereof, are appropriated, and shall be paid, to said general fund.

SECTION 2. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 8****[H. B. No. 16]****AN ACT AMENDING SECTIONS 552 AND 561 AND REPEALING SECTION 562 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO SETTLEMENT OF BOUNDARIES.**

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 552 of the Revised Laws of Hawaii 1925 is hereby amended to read as follows:

"Sec. 552. Jurisdiction. The circuit judges of the second, third, fourth and fifth judicial circuits of the Territory of Hawaii, for their respective circuits, and the judge of the land court, for the first judicial circuit, sitting in chambers, shall act as commissioners of boundaries."

SECTION 2. Section 561 of said Revised Laws is hereby amended by deleting from the last line the words "district magistrates" and inserting in lieu thereof the words "circuit judges".

SECTION 3. Section 562 of said Revised Laws is hereby repealed.

SECTION 4. This Act shall take effect upon its approval, provided, that no proceeding now pending before any commissioner of boundaries shall be affected hereby.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

## ACT 9

[H. B. No. 18]

AN ACT ABOLISHING "THE HISTORICAL COMMISSION", CREATED PURSUANT TO ACT 120 OF THE SESSION LAWS OF HAWAII 1921, AS AMENDED BY ACT 139 OF THE SESSION LAWS OF HAWAII 1923, AND PROVIDING THAT ALL FUNCTIONS AND POWERS OF "THE HISTORICAL COMMISSION" SHALL BE EXERCISED, AND THE DUTIES OF SAID COMMISSION BORNE, BY THE REGENTS OF THE UNIVERSITY OF HAWAII, INCLUDING THOSE VESTED AND IMPOSED BY ACT 49 OF THE SESSION LAWS OF HAWAII 1925.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. "The historical commission", created pursuant to Act 120 of the Session Laws of Hawaii 1921, as amended by Act 139 of the Session Laws of Hawaii 1923, is hereby abolished, and all functions and powers of the historical commission shall be exercised, and the duties of said commission borne, by the regents of the University of Hawaii, including those vested and imposed by Act 49 of the Session Laws of Hawaii 1925.

SECTION 2. This Act shall take effect on July 1, 1932.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 10

[H. B. No. 27]

AN ACT TO AMEND SECTION 1222 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED, RELATING TO BIRTH, DEATH AND MARRIAGE CERTIFICATES BY INCREASING THE FEE FOR CERTIFIED COPIES THEREOF FROM ONE DOLLAR (\$1.00) TO TWO DOLLARS (\$2.00).

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1222 of the Revised Laws of Hawaii 1925, as amended, is hereby amended by deleting the word "one" in the sixth line of said section and inserting in lieu thereof the word

"two", it being the intent of the legislature to increase the fee for certified copies of birth, death and marriage certificates from one dollar (\$1.00) to two dollars (\$2.00).

SECTION 2. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

ACT 11

[H. B. No. 31]

**AN ACT AMENDING ACT 194 OF THE SESSION LAWS OF HAWAII  
1931, MAKING AVAILABLE AN APPROPRIATION FOR THE PAY-  
MENT OF THE CLAIM OF WONG NIN FOR LOSSES SUSTAINED  
TO TARO LANDS AND CROPS OWNED BY HIM DUE TO DIVER-  
SION OF WATER BY THE TERRITORY OF HAWAII AND/OR ANY  
SUBDIVISION THEREOF.**

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1 of Act 194 of the Session Laws of Hawaii 1931, is hereby amended by deleting from the first and second lines thereof the words and figures "forty-nine thousand six hundred forty and 45/100 dollars (\$49,640.45)" and inserting in lieu thereof the words and figures "thirty-three thousand six hundred ninety-three and 39/100 dollars (\$33,693.39)."

SECTION 2. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 12****[H. B. No. 33]****AN ACT AMENDING SECTION 1618 OF THE REVISED LAWS OF HAWAII 1925, AND REPEALING ACT 96 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO COMPENSATION OF COUNTY OFFICIALS.**

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. The paragraph of Section 1618 of the Revised Laws of Hawaii 1925, comprising the thirteenth to the seventeenth lines inclusive thereof as printed on page 649 of said Revised Laws is hereby amended to read as follows:

“In addition to the foregoing, each member, including the chairman and executive officer, shall be paid mileage at the rate of not more than twenty cents per mile for each mile necessarily traveled each way in going to and returning from meetings of such board, provided that there shall be allowed mileage for no more than one round trip for each meeting regardless of the number of days over which such meeting is extended.”

SECTION 2. Act 96 of the Session Laws of Hawaii 1931 is hereby repealed.

SECTION 3. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 13**

[H. B. No. 34]

AN ACT AMENDING SECTION 165 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO EXPENSES OF TERRITORIAL OFFICIALS WHILE TRAVELING ABROAD.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 165 of the Revised Laws of Hawaii 1925, is hereby amended by deleting from the third line thereof the word "twenty" and inserting in lieu thereof the word "ten".

SECTION 2. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 14**

[H. B. No. 35]

AN ACT AMENDING ACT 180 OF THE SESSION LAWS OF HAWAII 1929, RELATING TO THE QUIETING OF THE TITLE OF THE TERRITORY OF HAWAII TO THE MAKAPALA SCHOOL LOT IN KOHALA, HAWAII.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 2 of Act 180 of the Session Laws of Hawaii 1929 is hereby amended to read as follows:

"Section 2. The sum of six hundred fifty dollars (\$650.00) is hereby appropriated for the payment of the fee of the commissioner appointed by the court to take the testimony in such proceeding."

SECTION 2. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 15**

[H. B. No. 37]

AN ACT TO AMEND CHAPTER 39 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO PUBLIC LANDS, BY AMENDING SECTION 438 THEREOF AND BY ADDING THERETO A NEW SECTION TO BE KNOWN AS SECTION 438-A.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 438 of the Revised Laws of Hawaii 1925, is hereby amended by deleting the words "fifty cents" from the eighth line thereof and by inserting in lieu thereof the words "one dollar".

SECTION 2. There is hereby added to Chapter 39 of the Revised Laws of Hawaii 1925 a new section to be known as Section 438-A, to read as follows:

"Sec. 438-A. Schedule of fees. The commissioner of public lands shall be entitled to demand and receive the following fees, viz :

"For the issuance of any land patent, grant, general lease, license, deed, special homestead agreement, right of purchase lease, special sale agreement, or any other document conveying government land or any interest therein, ten dollars;

"For consent to the assignment or transfer of any interest in any land where such consent is required by law, ten dollars;

"For any sublease, mortgage, or agreement prepared by the commissioner of public lands, five dollars;

"The commissioner of public lands shall, with the approval of the governor, adopt a reasonable scale of charges, which may be changed from time to time, for the surveying of any public lands to be disposed of, leased or otherwise dealt with by said commissioner.

"All fees collected under this section shall be deposited in the territorial treasury to the credit of the general fund."

SECTION 3. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 16**

[H. B. No. 38]

AN ACT TO AMEND SECTION 3141 OF CHAPTER 182 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED BY ACT 74 OF THE SESSION LAWS OF HAWAII 1927 AND ACT 63 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO REGISTRATION OF CONVEYANCES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 3141 of the Revised Laws of Hawaii 1925, as amended, is hereby amended to read as follows:

"Sec. 3141. Fees. The registrar shall be entitled to demand and receive the following fees, viz:

1. For the registry of any deed, lease, mortgage, or other instrument required by law to be recorded, or presented for record, sixty cents per one hundred words, provided, however, that no fee shall be required of any county or city and county presenting any document for record, wherein any county or city and county is the grantee;
2. For taking any acknowledgment preparatory to registry, one dollar for each party signing;
3. For every copy of any instrument recorded in his office, authenticated by his seal of office, sixty cents for one hundred words;
4. For searching the records, and giving the certificate required by law, fifty cents for each year searched and also one dollar for each page in the certificate;
5. For the filing of an attachment, one dollar fifty cents;
6. For the filing of a discharge of an attachment, fifty cents;
7. For the filing of notice lis pendens, one dollar fifty cents;
8. For recording by photostat recorder, sketches, blue prints or plans of land attached to and made a part of instruments, one dollar fifty cents;
9. For filing plan of land, one dollar fifty cents;
10. For filing of certified copy of district court or circuit court judgment, one dollar fifty cents;
11. For filing of assignment or release of district court or circuit court judgment, fifty cents;

12. For copy of plan of land, authenticated by his seal of office, fifty cents for the first square foot and an additional ten cents for each additional square foot or fraction thereof in the size of the plan.

All fees collected under this section shall be deposited in the territorial treasury to the credit of the general fund."

SECTION 2. This Act shall take effect upon its approval.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. IUDD.  
Governor of the Territory of Hawaii.

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### ACT 17

[H. B. No. 19]

AN ACT AMENDING SECTIONS 3894, 3900 AND 3901 OF THE  
REVISED LAWS OF HAWAII 1925, RELATING TO AERONAUTICS,  
ABOLISHING THE TERRITORIAL AERONAUTICAL COMMISSION  
AND TRANSFERRING ITS FUNCTIONS AND DUTIES TO THE  
SUPERINTENDENT OF PUBLIC WORKS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 3894 of the Revised Laws of Hawaii 1925, as amended by Act 238 of the Session Laws of Hawaii 1927, is hereby further amended by deleting from the seventh and eighth lines thereof the words "by the Territorial Aeronautical Commission."

SECTION 2. Section 3900 of said Revised Laws, as amended by said Act 238, is hereby further amended to read as follows:

"Sec. 3900. Superintendent of public works; powers concerning aeronautics. The superintendent of public works, with respect to aeronautics, shall have the following powers and duties:

"(1) The preparation, promulgation and enforcement of rules and regulations governing aviation and all allied activities within the Territory of Hawaii, which rules and regulations, when approved by the Governor and promulgated, shall have the effect of law. All rules and regulations previously duly promulgated by the Territorial Aeronautical Commission and in force on the effective date hereof, shall continue in force unless and until changed as hereinabove provided for;

"(2) Through competent persons appointed for the purpose, the examination and licensing of commercial aeronauts, mechanics, aircraft and flying equipment, including the right of access to and inspection of all such aircraft and flying equipment at all times;

"(3) The establishment and chartering of airways, and areas over which flying shall be prohibited, throughout the Territory;

"(4) The exclusive control and operation of all territorially owned or leased airports.

"Nothing herein contained shall be construed as applying to aeronauts, mechanics, aircraft or equipment employed by the United States Army, Navy, Marine Corps or Coast Guard, the Hawaii National Guard, Naval Militia of Hawaii or the Reserve Corps."

**SECTION 3.** Section 3901 of said Revised Laws, as amended by said Act 238, is hereby further amended by deleting from the sixth line thereof the words "by the commission".

**SECTION 4.** This Act shall take effect on July 1, 1932.

Approved this 22nd day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 18**

[H. B. No. 17]

AN ACT REPEALING ACT 231 OF THE SESSION LAWS OF HAWAII 1917, RELATING TO THE COMMISSIONERS OF THE WAIKIKI SANITATION, RECLAMATION AND IMPROVEMENT DISTRICT NO. 1.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

**SECTION 1.** Act 231 of the Session Laws of Hawaii 1917, appearing on pages 2240 to 2242 of Volume II of the Revised Laws of Hawaii 1925, being the appendix thereto, is hereby repealed.

**SECTION 2.** This Act shall take effect upon its approval.

Approved this 25th day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

## ACT 19

[H. B. No. 2]

AN ACT TO INCREASE OR AUGMENT THE GENERAL FUND OF THE TERRITORY BY PROVIDING FOR THE LAPsing, PAYMENT AND/ OR TRANSFER INTO SAID GENERAL FUND OF UNENCUMBERED MONEYS APPROPRIATED, AND/OR REMAINING IN ANY SPECIAL FUNDS CREATED, BY ACTS 178 OF THE SESSION LAWS OF HAWAII 1919, 112 OF THE SESSION LAWS OF HAWAII 1921, 251 OF THE SESSION LAWS OF HAWAII 1923, 230, 238, 267 AND 295 OF THE SESSION LAWS OF HAWAII 1931, SECTION 800, AS AMENDED, OF THE REVISED LAWS OF HAWAII 1925, AND SECTION 989 OF SAID REVISED LAWS, AND/OR ACT 132 OF THE SESSION LAWS OF HAWAII 1927, AS AMENDED BY ACT 57 OF THE SESSION LAWS OF HAWAII 1931, AND ACT 132 OF THE SESSION LAWS OF HAWAII 1931, AND BY REPEALING SAID ACTS AND/OR SECTIONS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. All unencumbered moneys appropriated by the following Acts and/or sections of the Revised Laws of Hawaii 1925, and/or remaining in any special funds created by any of said Acts and/or sections, to-wit:

- (a) Act 178 of the Session Laws of Hawaii 1919, making an appropriation for a road to Napoopoo Park;
- (b) Act 112 of the Session Laws of Hawaii 1921, making appropriations for the purchase by the board of health of new ranch bulls and milch cows for the leper settlement;
- (c) Act 251 of the Session Laws of Hawaii 1923, making an appropriation for the purpose of transferring prisoners from Keamoku, South Kohala, to Waipio, Hamakua, Hawaii;
- (d) Act 230 of the Session Laws of Hawaii 1931, making an appropriation for the extension of Kinoole Street, Hilo, Hawaii;
- (e) Act 238 of the Session Laws of Hawaii 1931, including any amounts now payable to any county or city and county under said Act, but not yet paid thereto by the territory;
- (f) Act 267 of the Session Laws of Hawaii 1931, making an appropriation for certain investigations concerning flood control and drainage improvement in the Kalihi section of Honolulu;
- (g) Act 295 of the Session Laws of Hawaii 1931, making an appropriation for a war memorial at Hilo, Hawaii;
- (h) Section 800 of the Revised Laws of Hawaii 1925, as amended by Act 198 of the Session Laws of Hawaii 1925, creating the public improvement revolving fund;

TRANSFER OF UNENCUMBERED MONEYS TO  
GENERAL FUND.  
APPROPRIATING FROM INSURANCE FUND TO  
GENERAL FUND.

[Act 19]  
[Act 20]

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(i) Section 989 of the Revised Laws of Hawaii 1925, creating the sanitation revolving fund, and/or Act 132 of the Session Laws of Hawaii 1927, as amended by Act 57 of the Session Laws of Hawaii 1931, making an appropriation out of said sanitation revolving fund for the reclamation of Kapaa Swamp, Kauai;

(j) Act 132 of the Session Laws of Hawaii 1931, making an appropriation for the continuation of the work of establishing permanent monuments and standard signals at all primary and secondary triangulation stations in the counties of Maui, Hawaii and Kauai and the city and county of Honolulu; are hereby set over, lapsed and transferred into the general fund of the territory.

SECTION 2. Each and all of said Acts and/or sections is and are hereby repealed.

SECTION 3. This Act shall take effect upon its approval.

Approved this 26th day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 20

[H. B. No. 13]

AN ACT APPROPRIATING THREE HUNDRED THOUSAND DOLLARS (\$300,000.00) FROM THE TERRITORIAL INSURANCE FUND, CREATED PURSUANT TO SECTION 1262 OF THE REVISED LAWS OF HAWAII 1925, TO THE TERRITORIAL GENERAL FUND.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. The sum of three hundred thousand dollars (\$300,000.00) is hereby appropriated from the territorial insurance fund, created pursuant to Section 1262 of the Revised Laws of Hawaii 1925, to the territorial general fund; provided that if there is not sufficient cash in said insurance fund to make all of such transfer immediately, sufficient securities in which the cash in said fund has been invested, shall be sold and the cash so obtained transferred.

SECTION 2. This Act shall take effect upon its approval.

Approved this 26th day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii

ACT 21

[H. B. No. 22]

AN ACT AMENDING SECTION 2603 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO CERTIFICATES OF COPIES FROM THE ARCHIVES AND RELATING TO CHARGES TO BE MADE THEREFOR.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 2603 of the Revised Laws of Hawaii 1925 is hereby amended to read as follows:

“Section 2603. Certificate to same. The secretary of the territory, as chairman of the board of commissioners of public archives, or the commissioner of public archives in case said board is abolished, and the librarian or other officer performing the duties of librarian or custodian of the public archives, are severally authorized and empowered to certify, as true and correct, copies of any of the books, documents, records, papers, writings or excerpts therefrom in their custody. Fees shall be charged as follows:

For comparing any copy privately made of any document in the archives and certifying as to its correctness.....	\$1.00
For copying any such document and including certification, if any, for each 200 words or fraction thereof.....	1.00
For the use of each photographic print.....	1.00
For searching of a ship's manifest and certifying to an arrival	.50
For each hour or fraction thereof required in research and not covered hereinabove.....	1.00

The above fees shall not be charged where the work involved is required by any department or branch of the federal, territorial, county or city and county governments.”

SECTION 2. This Act shall take effect upon its approval.

Approved this 26th day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 22**

[H. B. No. 41]

AN ACT TO AMEND SECTION 1325 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED BY ACTS 106, 159 AND 160 OF THE SESSION LAWS OF HAWAII 1925, ACTS 67 AND 162 OF THE SESSION LAWS OF HAWAII 1927, ACT 65 OF THE SESSION LAWS OF HAWAII 1929, AND ACT 205 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO EXEMPT PROPERTY BY ADDING A PROVISO THERETO LIMITING SUCH EXEMPTIONS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1325 of the Revised Laws of Hawaii 1925, as amended by Acts 106, 159 and 160 of the Session Laws of Hawaii 1925, Acts 67 and 162 of the Session Laws of Hawaii 1927, Act 65 of the Session Laws of Hawaii 1929, and Act 205 of the Session Laws of Hawaii 1931, is hereby amended by adding at the end of said section the following proviso:

"Provided that the exemptions from taxation granted in this section shall be confined solely to real and personal property taxes levied under authority of Section 1315 of the Revised Laws of Hawaii 1925, as amended."

SECTION 2. This Act shall take effect upon its approval.

Approved this 26th day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

## ACT 23

[H. B. No. 47]

### AN ACT TO AMEND SECTION 4030 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO CRIMINAL PROCEDURE.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 4030 of the Revised Laws of Hawaii 1925 relating to criminal procedure is hereby amended by deleting from the sixth and seventh lines thereof the phrase "or the successive disagreement of two juries empaneled to try the cause."

SECTION 2. This Act shall have no application to any prosecution pending at the time of its enactment.

SECTION 3. This Act shall take effect upon its approval.

Approved this 2nd day of May A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 24

[H. B. No. 48]

### AN ACT TO AMEND CHAPTER 142 OF THE REVISED LAWS OF HAWAII 1925, BY AMENDING SECTION 2426 THEREOF AND ADDING THERETO TWO NEW SECTIONS TO BE KNOWN AS SECTIONS 2426A AND 2426B, RELATING TO THE POWERS AND DUTIES OF THE COURT AND JURY IN JURY TRIALS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 2426 of Chapter 142 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

"Sec. 2426. Functions of court and jury. In jury trials all questions of law shall be decided by the court and all questions of fact by the jury. The court may, however, charge the jury whether there is or is not evidence (indicating the evidence, if any) tending

to establish or rebut any specific fact involved in the case; or, if, at the close of the evidence for the territory in a criminal case or for the plaintiff in a civil case or at the close of all the evidence in the case, the court is of the opinion that the evidence is insufficient to warrant a conviction of the defendant or a verdict for the plaintiff, it may, and on motion of the defendant shall, direct the jury to acquit, or find for, the defendant, as the case may be; or, in any civil case or in any criminal case wherein a verdict of guilty has been rendered, the court may set aside the verdict when it appears to be so manifestly against the weight of the evidence as to indicate bias, prejudice, passion or misunderstanding of the charge of the court on the part of the jury; or the court may in any civil or criminal case grant a new trial for any legal cause."

SECTION 2. Chapter 142 of the Revised Laws of Hawaii 1925, is hereby amended by adding thereto two new sections to be known as Section 2426A and Section 2426B and to read as follows:

"Sec. 2426A. Duty of court. It shall be the duty of the court to control all proceedings during the trial, and to limit the introduction of evidence and the argument of counsel to relevant and material matters, with a view to the expeditious and effective ascertainment of the entire truth regarding the matters involved. The jurors shall apply to the facts the law as given to them by the court."

"Sec. 2426B. Charge of court to jury. The court shall instruct the jury regarding the law applicable to the facts of the case, and may, in a criminal case, make such comment on the evidence and the testimony and credibility of any witness as in its opinion is necessary for the proper determination of the case. It shall if requested inform the jury that they are the exclusive judges of all questions of fact and, whether requested or not, the court shall so inform them if it comments on the evidence, the testimony or the credibility of any witness."

SECTION 3. This Act shall take effect upon its approval.

Approved this 2nd day of May A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 25**

[H. B. No. 49]

AN ACT TO AUTHORIZE THE TRANSFER OF THIRTY THOUSAND DOLLARS TO BE RAISED BY TAXATION IN THE YEAR 1932 UNDER THE PROVISIONS OF ACT 264 OF THE SESSION LAWS OF HAWAII 1931, FROM THE SPECIAL FUND CREATED BY SAID ACT TO THE GENERAL FUND OF THE COUNTY OF HAWAII TO OFFSET EMERGENCY EXPENDITURES THEREFROM NECESSITATED BY RECENT STORMS WITHIN SAID COUNTY.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. The treasurer of the territory of Hawaii is hereby authorized and directed, out of the fifty thousand dollars (\$50,000.00) to be raised by taxation in the year 1932 under the provisions of Act 264 of the Session Laws of Hawaii 1931, to transfer the sum of thirty thousand dollars (\$30,000.00) to the general fund of the county of Hawaii for the purpose of offsetting emergency expenditures therefrom necessitated by the recent storms within said county.

SECTION 2. This Act shall take effect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 26**

[H. B. No. 50]

AN ACT AUTHORIZING AND EMPOWERING THE BOARD OF SUPERVISORS OF THE COUNTY OF HAWAII TO CHARGE ENTRANCE AND/OR ADMISSION FEES TO PUBLIC SCHOOL GROUNDS WHEREIN GAMES, ATHLETIC SPORTS, PAGEANTS OR OTHER EXHIBITIONS OR ENTERTAINMENTS ARE BEING CONDUCTED OR TO PUBLIC PARKS OR PORTIONS THEREOF WHERE HORSE RACES OR SUCH GAMES, SPORTS, PAGEANTS, EXHIBITIONS OR ENTERTAINMENTS ARE CONDUCTED AND TO RENT, FOR PERIODS NOT EXCEEDING ONE WEEK EACH, SUCH PARKS OR PORTIONS THEREOF FOR SUCH PURPOSES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. The board of supervisors of the county of Hawaii is hereby authorized and empowered (1) to provide for the charging of entrance and/or admission fees to, and the collection thereof from, (a) persons entering public school grounds upon occasions when games, athletic sports, pageants or other exhibitions or entertainments are being conducted, or (b) persons entering public parks or portions thereof in said county and under the control of said board, where such games, sports, pageants, exhibits or entertainments, or horse races, are held, and (2) to rent to private persons (including corporations) for such purposes for limited periods, not to exceed one week each, such public parks or portions thereof.

SECTION 2. Said board of supervisors is also hereby authorized and empowered to provide for the disposition of any fees or rentals so collected.

SECTION 3. This Act shall take effect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 27**

[H. B. No. 56]

AN ACT AUTHORIZING AND INSTRUCTING THE TERRITORIAL AUDITOR TO CAUSE TO BE EXAMINED AND AUDITED THE ACCOUNTS AND BOOKS KEPT BY THE PUBLIC SCHOOLS IN CONNECTION WITH CERTAIN SCHOOL FEES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. The territorial auditor is hereby authorized and instructed to cause to be examined and audited any and all books of account kept by any public school in connection with any and all school fees and all other moneys collected by such schools. All books of account shall be kept in such manner as shall be prescribed by the auditor.

SECTION 2. This Act shall take effect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 28**

[S. B. No. 10]

AN ACT APPROPRIATING FROM THE FUNDS COLLECTED BY THE BOARD OF HARBOR COMMISSIONERS OF THE TERRITORY OF HAWAII THE AMOUNTS NECESSARY TO MEET INTEREST, SINKING FUND REQUIREMENTS AND/OR PAYMENTS OF PRINCIPAL ON TERRITORIAL BONDS ISSUED FOR WHARF AND HARBOR IMPROVEMENTS OR FOR REFUNDING THE SAME, AND PROVIDING FOR A REDUCTION OF THE PROPERTY TAX RATE ACCORDINGLY.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. From the funds collected each year by the Board of Harbor Commissioners of the Territory of Hawaii under the direction of Joint Resolution No. 1 adopted by the Legislature of 1931, there are hereby appropriated annually, beginning with the year 1932, such amounts as are necessary to meet the following charges for territorial bonds issued for the following territorial purposes, to-wit: the interest on term and serial bonds, sinking fund requirements for term bonds and/or payments of principal

INTEREST AND SINKING FUND ON WHARF AND

HARBOR IMPROVEMENT BONDS.

[Act 28]

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UNIFORM REDUCTION OF ALL SALARIES.

[Act 29]

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on serial bonds maturing the following year, which have been issued for harbor and/or wharf improvements, or to refund any of such improvement bonds.

Each year, beginning with the year 1932, when determining the tax rate pursuant to the provisions of Section 1315, as amended, of the Revised Laws of Hawaii 1925, (and so long as said Section remains in effect) the territorial treasurer shall exclude from the tax rate calculations for subdivision 4a of said section, the amount necessary to meet said interest, sinking fund requirements and/or payments of principal.

SECTION 2. This Act shall take effect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 29

[H. B. No. 11]

AN ACT PROVIDING FOR A UNIFORM REDUCTION IN SALARIES, WAGES, COMPENSATION OR REMUNERATION PAID BY THE TERRITORY OF HAWAII OR ANY POLITICAL SUBDIVISION THEREOF OR ANY BOARD, COMMISSION, DEPARTMENT, BUREAU OR OTHER AGENCY OF SUCH TERRITORY OR SUBDIVISION, PROHIBITING CERTAIN FUTURE INCREASES WITHOUT FURTHER LEGISLATIVE ACTION, AND RESERVING TO THE LEGISLATURE POWER TO CHANGE ALL RATES OF SUCH COMPENSATION OR REMUNERATION IN THE FUTURE.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Except as otherwise provided by this Act; (1) all salaries, wages, or other compensation or remuneration, of all public officers or employees (a) of the Territory of Hawaii or any board, commission, department, bureau or other agency thereof, or (b) of any political subdivision of said Territory or any board, commission, department, bureau or other agency of such subdivision, where such compensation or remuneration is fixed by legislative enactments, or (c) of any such board, commission, department or bureau having power by law to fix the compensation or remuneration of its officers and/or employees, are hereby reduced, each in an amount equal to ten per cent (10%) of such salary, wage, compensation or remuneration in effect on

April 15, 1932, where the same is fixed by legislative enactments and in an amount equal to at least ten per cent (10%) of such salary, wage, compensation or remuneration where the same is otherwise fixed; provided, that in any case where a reduction in the salary, wage, compensation or remuneration of any such officer or employee has been made, with his consent or otherwise, after July 1, 1931, and before the effective date of this Act, the reduction required by this Act shall be computed on the basis of the salary, wage, compensation or remuneration of such officer or employee immediately before such previous reduction.

SECTION 2. No salary, wage, compensation or remuneration of any officer or employee of the Territory shall hereafter be increased, whether under any schedule of increases heretofore in effect or otherwise, without further action by the legislature.

SECTION 3. Sections 1 and 2 of this Act shall not apply to the police department of the city and county of Honolulu, but the police commission of said city and county as far as can be done consistently with the proper reorganization of said police department shall carry into effect reductions equivalent to those required in other departments under this Act.

SECTION 4. This Act shall take effect July 1, 1932.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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### ACT 30

[H. B. No. 42]

AN ACT TO PROVIDE FOR THE PAYMENT INTO THE GENERAL FUND OF THE TERRITORY OF CERTAIN MONEYS IN THE FARM LOAN RESERVE FUND AND IN THE FARM LOAN REVOLVING FUND, AND TO AMEND SECTION 651 OF THE REVISED LAWS OF HAWAII 1925, SO AS TO PROVIDE FOR THE PAYMENT INTO THE GENERAL FUND OF INTEREST COLLECTED ON FARM LOANS, AND TO AMEND SECTION 652 OF SAID REVISED LAWS TO CONFORM THERETO.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. All moneys on hand in the "Farm Loan Reserve Fund" and the "Farm Loan Revolving Fund", created by Sections 652 and 653, respectively, of the Revised Laws of Hawaii 1925,

except moneys already encumbered and/or contracted for and/or necessary for the payment of salaries for the biennium ending June 30, 1933, are hereby transferred into the general fund of the Territory.

SECTION 2. Paragraph (a) of Section 651 of said Revised Laws is hereby amended to read as follows:

"(a) All interest collected on loans (except so much thereof as shall be necessary for the payment of expenses of the board, which shall be credited to the farm loan reserve fund for such purpose) shall be credited to the general fund of the Territory;".

SECTION 3. Section 652 of said Revised Laws is hereby amended to read as follows:

"Sec. 652. Reserve Fund. There is hereby created a special fund to be known as the 'Farm Loan Reserve Fund'. Said fund shall be credited with all fees received by the board and with interest collected on loans to the extent provided by paragraph (a) of Section 651. Against the reserve fund shall be charged the expenses of the board".

SECTION 4. This Act shall take effect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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### ACT 31

[H. B. No. 39]

AN ACT TO AMEND SECTION 3134 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED BY ACT 63 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO THE REGISTRATION OF CONVEYANCES AND FEES TO BE CHARGED IN CONNECTION THEREWITH.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 3134 of the Revised Laws of Hawaii 1925, as amended by Act 63 of the Session Laws of Hawaii 1931, is hereby amended to read as follows:

"Sec. 3134. Filing of; data on plans; monuments. The registrar of conveyances shall accept and file in his office, upon the payment of the fee hereinafter provided, any plan of land prepared in the manner hereinafter in this chapter provided. Every

such plan shall contain a short name of the tract, the name of the ahupuaa or ili, district and island and such data concerning the original title of the land as may be known, together with name of the last owner of record and his address, the signature of the surveyor and his address, the signature of the maker and his address, date of survey, scale, the meridian line, area, the true azimuths and lengths of principal lines and the names of all known adjoining owners. One or more durable monuments shall be placed on the land which shall connect with the government triangulation system and which monuments shall be placed as indicated on the plan. Whenever the land platted is made up of more than one original title, it shall be necessary to show all original title lines in broken lines as follows:

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"All plans shall first be referred to the surveyor of the Territory, who shall make a careful check of the same including a check survey on the ground. If the plan be drawn in accordance with the provisions of this section and sections 3135 and 3136, the surveyor shall endorse his approval of the plan on the face thereof, after which the plan may be filed of record. The surveyor shall withhold approval of any plan until satisfied that the surveyor and maker of the plan is a registered professional surveyor.

"For checking the survey on the ground the surveyor shall charge as costs for a single lot, twenty-five dollars; an addition of five dollars for every additional lot up to ten lots; an addition of two dollars and fifty cents for every additional lot up to forty lots; and an addition of one dollar for every additional lot thereafter; and he shall require the owner of the land to deposit the costs thereof before making such check survey on the ground.

"All fees collected under this section shall be deposited in the territorial treasury to the credit of the general fund."

SECTION 2. This Act shall take effect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 32**

[H. B. No. 46]

**AN ACT TO AMEND ACT 287 OF THE SESSION LAWS OF HAWAII  
1931, MAKING APPROPRIATIONS OUT OF THE GENERAL RE-  
VENUES FOR THE BIENNIAL PERIOD ENDING JUNE 30, 1933.**

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1 of Act 287 of the Session Laws of Hawaii 1931, is hereby amended to read as follows:

"Section 1. That the following sums, or so much thereof as may be necessary, respectively, are hereby appropriated for the objects and purposes hereinafter specified for the biennial period ending June 30, 1933, out of moneys in the treasury received from the general revenues:

**JUDICIARY**

Supreme Court	
Personal Services,	
Other Current Ex-	
penses and Equipment	\$ 49,664.00
District Court of Kālawao	
Personal Services and	
Other Current Ex-	
penses .....	1,490.00
Land Court	
Personal Services,	
Other Current Ex-	
penses and Equipment	36,090.00
 Total Judiciary .....	 \$ 87,244.00

**EXECUTIVE**

Governor's Office and	
Washington Place	
Current Expenses to	
be Expended at the	
discretion of the	
Governor .....	\$ 50,000.00
Governor's Contingent	
Fund	
From which expendi-	
tures may be made	
only with the ap-	
proval of the Gov-	
ernor and only for	
urgent needs for	
which no specific	

appropriation or an insufficient appropriation is made herein or otherwise, a detailed account of all of which expenditures shall be submitted to the next legislature; provided, however, that no expenditure shall be made out of this fund to increase any salary .....	50,000.00
Governor's unemployment contingent fund To be expended upon vouchers drawn by the Director of the Bureau of the Budget and approved by the Governor, as payment for the labor of needy persons employed in government work, said employment to be made anywhere in the Territory and to be free from all citizenship, minimum wage and/or age restrictions; provided, however, that no payment in excess of the rate of \$2.50 a day shall be made from this fund .....	100,000.00
For temporary assistants when needed, all departments .....	30,000.00
Bureau of the Budget Personal Services and Other Current Expenses .....	31,500.00
Total, Executive ....	\$ 261,500.00

## MILITARY

National Guard Personal Services, Other Current Ex- penses, and Equip- ment, and Refunds, Awards and indemni- ties .....	70,000.00
Total, Military .....	\$ 70,000.00

## SECRETARY OF HAWAII

Secretary's Office Personal Services, Other Current Ex- penses and Equip- ment .....	\$ 21,400.00
Expenses of Election Personal Services, Other Current Ex- penses and Equipment	24,000.00
Expenses, Hawaiian Birth Registration, Personal Services, Other Cur- rent Expenses and Equipment .....	15,000.00
Publication, Session Laws of Hawaii, 1933	11,150.00
Total, Secretary of Hawaii .....	\$ 71,550.00

## ATTORNEY GENERAL'S DEPARTMENT

Attorney General's Office Personal Services, Other Current Ex- penses and Equipment	\$ 80,000.00
Collecting Delinquent Taxes Personal Services .....	6,000.00
Total, Attorney General's Department	\$ 86,000.00

## BOARD OF PRISON DIRECTORS

Board of Prison Directors Personal Services, Other Current Ex- penses, Equipment and Compensation to pris- oners .....	<u>\$412,080.00</u>
Total, Board of Prison Directors	\$ 412,080.00

## AUDITING DEPARTMENT

Aduitor's Office Personal Services, Other Current Ex- penses and Equipment	\$117,600.00
Veteran's Hawaii Guard 1893-1898 (To be expended in the manner set forth in Act 161, 1925, as amended) .....	<u>5,000.00</u>
Total, Auditing De- partment .....	\$ 122,600.00

## OFFICE OF THE COMMISSIONER OF PUBLIC LANDS

Office of the Com- missioner Personal Services, Other Current Ex- penses and Equipment	\$107,000.00
Board of Public Lands Personal Services and Other Current Ex- penses .....	2,000.00
Board of Appraisers Personal Services and Other Current Ex- penses .....	4,500.00
Division of Hydrography Personal Services, Other Current Ex- penses, Equipment and Capital Outlays .....	<u>47,500.00</u>
Total, Office of the Commissioner of Public Lands .....	\$ 161,000.00

## DEPARTMENT OF PUBLIC WORKS

Office of the Superintendent	
Personal Services, Other Current Expenses and Equipment	\$ 43,500.00
Public Buildings and Grounds Service	
Personal Services, Other Current Expenses and Equipment	145,000.00
Structures, Additions, Maintenance, Repairs to and tearing down or removal of governmental property (including Armories and War Memorials) and improvements to grounds .....	90,950.00
Sidewalks, Territorial Lots .....	1,500.00
American Association of State Highway Officials	
Other Current Expenses .....	2,000.00
Total, Department of Public Works	\$ 282,950.00

## SURVEY DEPARTMENT

General Office and Field Force	
Personal Services, Other Current Expenses and Equipment	\$144,000.00
Total, Survey Department .....	
	\$ 144,000.00

## TREASURY DEPARTMENT

Office of the Treasurer	
Personal Services,	
Other Current Ex-	
penses and Equipment	\$ 61,400.00
Deputy Bank Examiner	
Personal Services,	
Other Current Ex-	
penses and Equipment	51,000.00
Insurance Commissioner	
Personal Services,	
Other Current Ex-	
penses and Equipment	12,500.00
Expenses, Official bonds	
Current Expenses .....	12,500.00
Bureau of Conveyances	
Personal Services,	
Other Current Ex-	
penses and Equipment	120,000.00
Public Debt Service	
Personal Services and	
Other Current Ex-	
penses .....	12,000.00
Bureau of Taxes, First	
Division	
Personal Services,	
Other Current Ex-	
penses and Equipment	243,390.00
Bureau of Taxes, Sec-	
ond Division	
Personal Services,	
Other Current Ex-	
penses and Equipment	82,000.00
Bureau of Taxes, Third	
Division	
Personal Services,	
Other Current Ex-	
penses and Equipment	104,500.00
Bureau of Taxes,	
Fourth Division	
Personal Services,	
Other Current Ex-	
penses and Equipment	59,200.00
Tax Books and Blanks	
Other Current Ex-	
penses and Equipment	16,000.00

Bureau of Income Taxes Personal Services, Other Current Ex- penses and Equipment	70,000.00
Taxation Maps Bureau Personal Services, Other Current Ex- penses and Equipment	50,000.00
Territorial Boards of Equalization and/or Boards of Review and/or Tax Appeal Court Personal Services, Other Current Ex- penses and Equipment	35,000.00
Total, Treasury De- partment .....	\$ 929,490.00

## TAX COMMISSIONER

Tax Commissioner Personal Services and Other Current Ex- penses .....	\$ 10,000.00
Total, Tax Com- missioner .....	\$ 10,000.00

## BOARD OF AGRICULTURE AND FORESTRY

Board of Administration Personal Services, Other Current Ex- penses and Equipment	\$ 47,543.72
Division of Forestry Personal Services, Other Current Ex- penses, Equipment and Structures and Per- manent Improvements to Land .....	222,383.92
Eradication of Goats and Pigs Other Current Ex- penses and Structures and Permanent Im- provements to Land....	1,325.00

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Division of Entomology, Proper Personal Services, Other Current Ex- penses and Equipment	24,843.00
Division of Entomology, Plant Inspection and Quarantine Personal Services, Other Current Ex- penses and Equipment	39,760.00
Division of Entomology, Beneficial Insects and Birds Other Current Ex- penses .....	1,500.00
Division of Entomology, Termite Control Personal Services, Other Current Ex- penses and Equipment	19,825.00
Division of Animal In- dustry Personal Services, Other Current Ex- penses and Equipment	90,435.06
Eradication of Bovine Tuberculosis Personal Services, Other Current Ex- penses, Equipment and refunds, awards and indemnities .....	28,275.00
Division of Fish and Game Personal Services, Other Current Ex- penses and Equipment	54,109.30
Total, Board of Ag- riculture and For- estry .....	\$ 530,000.00

## BOARD OF HARBOR COMMISSIONERS

Board of Harbor Commissioners, Proper Personal Services, Other Current Expenses and Equipment	\$ 19,500.00
Harbor Masters and Pilots	
Personal Services, Other Current Expenses and Equipment	100,000.00
Fire Boats — Fixed Charges	6,000.00
Maintenance and Additions, Landings, Wharves and Pipelines, and other property under the control of the Board of Harbor Commissioners.	
Personal Services, Other Current Expenses and Equipment	190,000.00
Total, Board of Harbor Commissioners	\$ 315,500.00

## BOARD OF HEALTH

General Office	
Personal Services, Other Current Expenses and Equipment	82,000.00
Bureau of Vital Statistics	
Personal Services, Other Current Expenses and Equipment	37,700.00
Bureau of Sanitation	
Personal Services, Other Current Expenses and Equipment	170,000.00
Plague Campaign	
Personal Services, Other Current Expenses and Equipment	46,500.00

Quarantine Service;	
General Service	
Personal Services,	
Other Current Ex-	
penses and Equipment	50,000.00
Quarantine Service;	
Quarantine Stations	
Personal Services,	
Other Current Ex-	
penses and Equipment	8,000.00
Bacteriological Labora-	
tories	
Personal Services,	
Other Current Ex-	
penses and Equipment	19,000.00
Agents (Government	
Physicians)	
Personal Services .....	76,810.00
Pure Food and Drugs	
Personal Services,	
Other Current Ex-	
penses and Equipment	22,400.00
Tuberculosis: Govern-	
ment Hospital (Puu-	
maile Home) .....	112,500.00
Less amount to be pro-	
vided by the County	
of Hawaii .....	40,000.00
Personal Services,	
Other Current Ex-	
penses and Equipment	72,500.00
Tuberculosis: Private	
Hospitals	
Contribution towards	
support of Leahi Home	180,000.00
Kula Sanitarium .....	103,100.00
Samuel L. Mahelona	
Hospital .....	75,000.00 358,100.00
Bureau of Public Health	
Nursing	
Personal Services,	
Other Current Ex-	
penses and Equipment	180,000.00

Tuberculosis Bureau	
Personal Services, Other Current Ex- penses and Equipment	28,700.00
Bureau of Maternal and Infant Hygiene and Child Welfare	
Personal Services, Other Current Ex- penses and Equipment	13,200.00
Territorial Hospital	
Personal Services, Other Current Ex- penses and Equipment	531,000.00
Kapiolani Girls' Home	
Personal Services, Other Current Ex- penses and Equipment	42,000.00
Kalihi Boys' Home	
Personal Services, Other Current Ex- penses and Equipment	57,200.00
Board of Examiners	
Personal Services and Other Current Ex- penses .....	950.00
Total, Board of Health .....	\$ 1,796,060.00

**BOARD OF LEPER HOSPITALS AND SETTLEMENT**

General Office, L e p e r Settlement and Ka- lihi Hospital	
Personal Services, Other Current Ex- penses, Equipment, Structures and Perma- nent Improvements to L a n d, a n d F i x e d Charges .....	\$845,000.00

Provided, that the amount of the proceeds from the sales of commodities by the Board of Leper

Hospitals and Settlement to the patients at Kalaupapa and to others and as determined from time to time shall be deemed to be appropriated as an additional amount for expenditure by said Board of Leper Hospitals and Settlement.

Total, Board of Leper Hospitals and Settlement .... \$ 845,000.00

#### HOME FOR FEEBLE MINDED PERSONS

##### Waimano Home

Personal Services, Other Current Expenses, Equipment, Structures and Permanent Improvements to Land ..... \$210,000.00

Total, Home for Feeble Minded Persons ..... \$ 210,000.00

#### INDUSTRIAL ACCIDENT BOARDS

##### County of Hawaii

Personal Services, Other Current Expenses and Equipment ..... \$ 3,850.00

##### County of Kauai

Personal Services and Other Current Expenses ..... 1,475.00

##### County of Maui

Personal Services and Other Current Expenses ..... 5,400.00

##### City and County of Honolulu

Personal Services and Other Current Expenses ..... 20,226.00

Total, Industrial Accident Boards .... \$ 30,951.00

## BOARD OF INDUSTRIAL SCHOOLS

Board of Industrial Schools Proper	
Personal Services and Other Current Expenses .....	\$ 8,000.00
Kawaiola Training School for Girls	
Personal Services, Other Current Expenses, Equipment and Structures and Permanent Improvements to Land .....	135,490.00
Waiale Training School for Boys	
Personal Services, Other Current Expenses and Equipment	190,000.00
Total, Board of Industrial Schools ..	\$ 333,490.00

## LIBRARIES

Library of Hawaii	
Personal Services, Other Current Expenses and Equipment	\$184,000.00
Hilo Library	
Personal Services, Other Current Expenses and Equipment	55,500.00
Kauai Public Library	
Personal Services, Other Current Expenses and Equipment	30,000.00
Maui County Free Library	
Personal Services, Other Current Expenses and Equipment	43,000.00
Total, Libraries .....	\$ 312,500.00

BOARD OF COMMISSIONERS OF PUBLIC ARCHIVES

Public Archives	
Personal Services,	
Other Current Ex-	
penses and Equipment	<u>20,500.00</u>
Total, Board of Com-	
missioners of Pub-	
lic Archives .....	\$ 20,500.00

EMPLOYEES' RETIREMENT SYSTEM OF THE  
TERRITORY OF HAWAII

Administrative Expenses	
Personal Services,	
Other Current Ex-	
penses and Equipment	\$ 42,000.00
Pension Accumulation	
Fund .....	<u>295,598.00</u>
Total, Employees'	
Retirement Sys-	
tem of the Terri-	
tory of Hawaii....	\$ 337,598.00

UNIVERSITY OF HAWAII

Administration and all	
Other Activities	
Personal Services,	
Other Current Ex-	
penses and Equipment	
(to be expended by the	
Board of Regents)....	<u>\$ 550,000.00</u>
Total, University of	
Hawaii .....	\$ 550,000.00

AERONAUTICAL COMMISSION

Aeronautical Commis-	
sion	
Personal Services and	
Other Current Ex-	
penses .....	<u>\$ 12,500.00</u>

(To be expended up  
to July 1, 1932 upon  
vouchers approved  
by the Chairman of  
the Aeronautical  
Commission and  
thereafter upon

vouchers approved by the Superintendent of Public Works). Total, Aeronautical Commission ..... \$ 12,500.00

#### HISTORICAL COMMISSION

Historical Commission  
Personal Services,  
Other Current Expenses and Equipment  
\$ 4,200.00  
(To be expended up to July 1, 1932 upon vouchers approved by the Chairman of the Historical Commission and thereafter upon vouchers approved by the President of the University of Hawaii).  
Total, Historical Commission ..... \$ 4,200.00

#### HAWAII TOURIST BUREAU

Hawaii Tourist Bureau  
Fixed Charges ..... \$ 125,000.00  
Total, Hawaii Tourist Bureau ..... \$ 125,000.00  
  
Provided that this appropriation shall become available from time to time in fractional amounts equal to the amounts then received from individuals and business organizations within the Territory by said Hawaii Tourist Bureau, constituted as specified in the similar item of Act 255, S. L. 1929.

**LUNALILO HOME**

Lunalilo Home	
Contributions for Sup-	
port of .....	\$ 24,000.00
 Total, Lunalilo	 
Home .....	\$ 24,000.00

**PAN-PACIFIC UNION**

Pan-Pacific Union	
Contribution for Pro-	
motion and Publicity..	\$ 11,250.00
 Total, Pan-Pacific	 
Union .....	\$ 11,250.00
 GRAND TOTAL .....	 
	\$8,096,963.00

SECTION 2. Allocations of the lump sums herein appropriated for the departments, departmental units, and other independent establishments, shall be made by the heads of the departments with the approval of the Governor as to Personal Services, Other Current Expenses, Equipment, Structures and Permanent Improvements to Land, Fixed Charges and Capital Outlays. Provided, however, that in the allocation for Personal Services for the period beginning July 1, 1932, such amount shall not be in excess of 90% of the salary schedules in effect on June 1, 1932.

SECTION 3. This Act shall take effect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 33**

[H. B. No. 7]

**AN ACT AMENDING SECTIONS 3284, 3286, 3288, 3290 AND 3292,  
AND REPEALING SECTIONS 3285, 3289 AND 3291, OF THE  
REVISED LAWS OF HAWAII 1925, RELATING TO THE LAND  
COURT ASSURANCE FUND.***Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 3284 of the Revised Laws of Hawaii 1925, as amended by Act 258 of the Session Laws of Hawaii 1927, is hereby further amended to read as follows:

"Sec. 3284. Payments for protection against loss or damage. There shall be paid to the registrar upon the original registration of land under this chapter, under absolute or qualified ownership, two-tenths of one per cent and upon the entry of a certificate showing the title as registered owners in heirs or devisees one-tenth of one per cent of the value of the real estate on the basis of the last assessment for taxation. Where the land sought to be registered was not separately assessed during the preceding calendar year, the value of the same shall be as found by the court as of January 1 of the year in which the application was filed. The court may appoint one or more appraisers at such rates of pay as he shall deem just, the cost to be taxed against the applicant.

"All money received by the registrar under this section shall be paid to the treasurer of the Territory as a realization to the general fund."

SECTION 2. Section 3286 of said Revised Laws is hereby amended by deleting, in the tenth line thereof, the words "from the assurance fund".

SECTION 3. Section 3288 of said Revised Laws is hereby amended by deleting, in the eleventh line thereof, the word "assurance", and inserting, in lieu thereof, the word "general".

SECTION 4. Section 3290 of said Revised Laws is hereby amended by deleting, in the sixth and seventh lines thereof, the word "assurance", and inserting, in lieu thereof, the word "general".

SECTION 5. Section 3292 of said Revised Laws is hereby amended by deleting, wherever they appear in the first line thereof, the words "assurance fund"; and inserting, in lieu thereof, the word "Territory".

SECTION 6. All moneys held in the assurance fund of the land court by the treasurer on the effective date hereof shall be transferred by him into the general fund.

SECTION 7. Sections 3285, 3289 and 3291 of said Revised Laws are hereby repealed.

SECTION 8. This Act shall take effect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 34.

[H. B. No. 28]

AN ACT TO AMEND SECTION 2946, AS AMENDED, OF THE REVISED LAWS OF HAWAII 1925, RELATING TO MARRIAGE LICENSE AGENTS AND FEES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 2946 of the Revised Laws of Hawaii 1925, as amended by Act 104 of the Session Laws of 1929, is hereby further amended to read as follows:

"Sec. 2946. Agent to grant; fee. The president of the board of health shall appoint, and at his pleasure remove, one or more suitable persons as agents in each judicial circuit of the Territory, whose special duty shall be to grant marriage licenses, pursuant to the provisions of this chapter. Upon the filing of an application for a license to marry, the agent shall collect from the parties making the application the sum of five dollars. Of this amount, the agent shall remit to the treasurer of the Territory, as a general realization, the sum of four dollars, and shall retain, as and for his compensation, the remaining sum of one dollar. Every agent is hereby authorized to administer the oaths required to be taken by this chapter."

SECTION 2. This Act shall take affect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

PIPE LINE AND TANKS, LANIKAPU TO  
KAWAIHAE.  
PAY OF LABORERS ON PUBLIC WORKS.

[Act 35]

[Act 36]

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ACT 35

[H. B. No. 57]

AN ACT TO AMEND ACT 253 OF THE SESSION LAWS OF HAWAII 1931, WHICH ACT MAKES AN APPROPRIATION FOR PIPE LINE AND TANKS, LANIKAPU TO KAWAIHAE, HAWAII, AND FOR RIGHTS OF WAY AND SITES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Act 253 of the Session Laws of Hawaii 1931 is hereby amended by adding thereto a new section to be known as Section 2-A and reading as follows:

"Section 2-A. Should all the within appropriation be unnecessary to complete the aforesaid project, a portion of the unnecessary balance, but not exceeding the sum of two thousand dollars (\$2,000.00), may be used to connect the Lanikapu-Kawaihae pipe line with the Waimea house lots pipe line at Waimea, County of Hawaii."

SECTION 2. This Act shall take effect upon its approval.

Approved this 3rd day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 36

[S. B. No. 41]

AN ACT AMENDING SECTION 178 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED, RELATING TO THE PAY OF LABORERS ON PUBLIC WORKS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 178 of the Revised Laws of Hawaii 1925, as amended by Act 165 of the Session Laws of Hawaii 1925, and Act 86 of the Session Laws of Hawaii 1929, is hereby amended to read as follows:

"Sec. 178. Wages of laborers on public works. The daily pay for each working day of each laborer engaged in construction or repairing roads, bridges or streets, waterworks or other works, by contract for the Territory of Hawaii, or for any political sub-

division thereof shall not be less than two and 50/100 dollars (\$2.50); provided, however, that this Act shall not apply to contracts in effect on the approval date of this Act."

SECTION 2. This Act shall take effect upon its approval.

Approved this 10th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 37

[S. B. No. 42]

AN ACT TO AMEND CHAPTER 189 OF THE REVISED LAWS OF HAWAII 1925, BY AMENDING SECTION 3346 AS THEREIN CONTAINED RELATING TO TRANSFER OF SHARES AND BY ADDING THREE NEW SECTIONS THERETO, TO BE KNOWN AS SECTIONS 3346-A, 3346-B AND 3346-C, RELATING TO TRANSFERS OF STOCK SOLD OR PLEDGED PRIOR TO ATTACHMENT OR EXECUTION.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Chapter 189 of the Revised Laws of Hawaii 1925, is hereby amended by amending Section 3346 therein contained and by adding thereto three new sections to be known as Sections 3346-A, 3346-B and 3346-C, all to read as follows:

"Sec. 3346. Transfer of shares. Whenever the capital stock of any corporation is divided into shares, and the certificates thereof are issued, transfer of the shares may be made by indorsement and delivery of the certificate. The indorsee shall be entitled to a new certificate upon surrendering the old one. And no transfer shall be valid, except between the parties thereto and except as is otherwise provided in Section 3346-A, until such new certificate shall have been obtained, or the transfer shall have been recorded on the books of the corporation, so as to show the date of the transfer, the parties thereto, their places of abode, and the number and description of the shares transferred".

"Sec. 3346-A. Transfers of stock sold or pledged prior to attachment or execution: All executions and attachments levied or laid upon the shares or interest of any defendant in the capital stock of a corporation standing on its books in his name shall affect only the interest which such defendant had in such capital stock

at the time of levying or laying such execution or attachment and shall not in any way affect the right, title or interest theretofore acquired by any bona fide purchaser for value or of any pledgee for value to or in the capital stock of such corporation standing on its books in the name of such defendant by such sale thereof or such pledge thereof by such defendant by a delivery of the certificate representing such shares of capital stock properly endorsed prior to the levying or laying of such execution or attachment. Any such bona fide purchaser for value upon filing with the corporation an affidavit stating the date or dates of the payment of the purchase price therefor, the terms and conditions under which the stock was purchased, the balance of the amount, if any, owed upon the same at the exact time the attachment or execution was levied or laid upon said stock, and stating that the certificate therefor was delivered to him or his agent properly endorsed prior to the day, hour and minute that the attachment or execution was levied or laid, and certifying that a true and correct copy of said affidavit has been served upon the plaintiff or plaintiffs, or his, its or their attorney or attorneys of record prior to filing the same with the corporation, giving the exact time and place of such service and stating the name or names of the person or persons upon whom the same was served, shall be entitled to a transfer into his name or the name of his nominee of the shares of stock so purchased and endorsed and delivered to him; provided, however, that if any amount is due on account of the purchase price of said stock at the time the attachment or execution was levied or laid, the lien of such attachment or execution shall extend to and continue upon such balance of the purchase price and the balance of such purchase price, or such portion thereof as may be necessary to pay and satisfy the judgment, shall be withheld and paid to the sheriff on the levy of execution in the action if then due, and if not then due shall be paid to such sheriff when the same shall thereafter become due. Any such bona fide pledgee for value upon filing with the corporation an affidavit that the certificate representing said stock was delivered to him or his agent properly endorsed prior to the day, hour and minute of such attachment or execution as security for a debt or other obligation owed by the debtor to said pledgee and stating the nature of such obligation and if the same be a debt or debts, the amount or amounts thereof, and certifying that a true and correct copy of said affidavit has been served upon the plaintiff or plaintiffs, or his, its or their attorney or attorneys of record prior to filing the same with the corporation, giving the exact time and place of such service and stating the name or names of the person or persons upon whom the same was served, shall be entitled to a transfer of the shares of stock into his name as pledgee or to his nominee or into the name of a purchaser from such pledgee. The corporation making

such transfer as is herein authorized to be made shall be free from any and all liability on account of any such transfer. The liability, if any, if such transfer shall have been improperly made shall be against the defendant and/or purchaser and/or pledgee and/or endorsee as the case may be, securing the issuance of a new certificate thereon. Such transfer made to a pledgee shall not operate to defeat the lien or levy of the attachment or execution upon the equity or interest of the defendant in said stock or its proceeds, but said lien shall continue and the plaintiff shall have the right to pay the pledgee the amount, when due, for which he is holding said stock as security, to secure the delivery of said stock and at the sale thereof under execution to reimburse himself out of the net proceeds thereof, first for the amount paid to the pledgee, next to the debt, principal and interest for which the execution was levied; and, in the event that the plaintiff does not elect to pay the amount for which the stock is pledged, the equity or interest of the defendant in said stock or its proceeds may be sold upon such execution".

"Sec. 3346-B. Penalty. Any person, firm or corporation securing the transfer from any corporation of any stock after an execution or attachment is levied or laid thereon by virtue of a knowingly false or incorrect statement contained in any affidavit or certificate of service shall be guilty of a misdemeanor and upon conviction thereof shall be punished by imprisonment not exceeding one (1) year and/or by a fine not exceeding five thousand dollars (\$5,000.00)".

"Sec. 3346-C. Nothing contained in Act 269, Session Laws of Hawaii 1927, shall be construed to prohibit any act authorized by the provisions of this Act."

SECTION 2. This Act shall take effect upon its approval.

Approved this 10th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

### ACT 38

[S. B. No. 44]

AN ACT TO AMEND CHAPTER 118, AS AMENDED, OF THE REVISED LAWS OF HAWAII 1925, BY AMENDING SECTION 1738 THEREOF, AS AMENDED. RELATING TO MUNICIPAL GOVERNMENT AND PARTICULARLY TO POLICE MATTERS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1738, as amended, of the Revised Laws of Hawaii 1925, is hereby amended by adding thereto at the end thereof a new paragraph to read as follows:

"The board of supervisors of the city and county of Honolulu is hereby authorized to enter into a contract for a period not in excess of ten years for the leasing with or without an option to purchase of a police flash light system and additional police call box and/or fire alarm circuits and equipment and for such purpose may use the permanent improvement fund."

SECTION 2. This Act shall take effect upon its approval.

Approved this 10th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
 Governor of the Territory of Hawaii.

### ACT 39

[S. B. No. 43]

AN ACT TO AMEND SECTION 626 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED BY ACT 5 OF THE SESSION LAWS OF HAWAII 1925, SECTION 627 OF SAID REVISED LAWS, AND SECTION 629 OF SAID REVISED LAWS, AS AMENDED BY ACT 215 OF THE SESSION LAWS OF HAWAII 1927 AND ACT 99 OF THE SESSION LAWS OF HAWAII 1929, RELATING TO THE TESTING AND BRANDING OF CATTLE, AND INDEMNIFICATION FOR TUBERCULAR CATTLE.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 626 of the Revised Laws of Hawaii 1925, as amended by Act 5 of the Session Laws of Hawaii 1925, is hereby amended to read as follows:

"Sec. 626. Dairy cattle; tuberculin tests. All dairy cattle within this Territory shall be tuberculin tested by the territorial veterinarian, his assistant or deputy, as often as in their judgment such testing is necessary in order to prevent, suppress and eradicate bovine tuberculosis."

SECTION 2. Section 627 of said Revised Laws is hereby amended by deleting from the third line thereof the letter "C" and substituting in lieu thereof the letter "T".

SECTION 3. Section 629 of said Revised Laws, as amended by Act 215 of the Session Laws of Hawaii 1927, and Act 99 of the Session Laws of Hawaii 1929, is hereby amended to read as follows:

"Sec. 629. Indemnification. For any animal slaughtered, under the provisions of the foregoing section, the owner shall be paid one-third the difference between the appraised value of each animal so destroyed and the value of the salvage thereof: Provided, however, that in no case shall such payment exceed one hundred dollars (\$100.00) per head for a pure-bred registered animal and fifty dollars (\$50.00) for a grade animal; provided, further, that if upon post mortem an animal does not show visible lesions, the sum of fifty dollars (\$50.00) for grade animals and one hundred dollars (\$100.00) for pure-bred registered animals shall be added to the above amount of indemnity; and provided, further, that no compensation shall be paid for tubercular steers or unregistered bulls.

"The territorial veterinarian, his assistant or deputy making the examination or test for tuberculosis is hereby authorized, subject to the approval of the board of agriculture and forestry, to agree with the owner of any animal as to the valuation thereof. In case no agreement can be reached as to the valuation of any animal, the president of the board or his duly authorized agent shall choose some disinterested citizen, the owner another, and the two so chosen shall designate a third, the three to act as a board of appraisers who shall appraise such animal or animals and whose decision or the decision of a majority thereof shall be final. All appraisals of cattle under this section, whether by agreement or by a board of appraisers, shall be based upon the market value of such animal or animals so condemned on the day of appraisal, whether for breeding purposes or for milk production. All appraisals shall be signed by the owner and the appraiser or appraisers and shall be reported to the board of agriculture and forestry. Compensation for appraisers shall be two dollars fifty cents (\$2.50) per day and their necessary traveling expenses, which compensation shall be borne by the owner in case the appraisers fail to increase the valuation made by the territorial veterinarian, his assistant or dep-

uty, with the approval of the board of commissioners; otherwise the appraisers shall be paid by the board of agriculture and forestry.

"The amount of indemnification having been thus ascertained, the owner may present to the territorial auditor a claim against the Territory of Hawaii therefor. A warrant for the payment of such claim shall be made upon vouchers approved by the president of the board of agriculture and forestry and supported by the inspector's report on the presence or otherwise of tubercular lesions; provided (a) that no indemnification shall be paid unless the owner has cooperated with the board in complying with all rules and regulations issued by the board of agriculture and forestry relative to the control and eradication of bovine tuberculosis and has presented his whole herd for testing; and provided (b) that no indemnification shall be paid for any animal which shall have been placed in herds known to be infected at the time, unless such animal is found upon post mortem not to be tubercular; and provided (c) that no indemnification shall be paid for any imported animal condemned on retest while in quarantine and before release from quarantine unless such animal is found upon post mortem not to be affected with tuberculosis; and provided (d) that no indemnity shall be paid on any animal if introduced into a herd under supervision within a period of less than six months prior to condemnation, unless said animal was obtained from a herd under state and federal supervision for the eradication of tuberculosis; and provided (e) that no indemnity shall be paid for any animal condemned for tuberculosis in any dairy herd under supervision where it appears that any untested animal has been allowed to mingle or mix with such herd; nor shall any indemnity be paid for any animal from any dairy herd under supervision, if any animal or animals from such herd are allowed to mingle or come in contact with other cattle not under such supervision, unless such cattle not under such supervision are proven by the tuberculosis test to be free from tuberculosis.

"In case of any report or ruling adverse to the owner hereunder, the owner shall be given a hearing before the board of agriculture and forestry before a final ruling is made."

SECTION 4. This Act shall take effect upon its approval.

Approved this 10th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 40**

[S. B. No. 3]

**AN ACT TO PROVIDE FOR THE TAXATION OF REAL PROPERTY IN THE TERRITORY OF HAWAII, AND TO REPEAL CERTAIN SECTIONS OF CHAPTER 102 OF THE REVISED LAWS OF HAWAII 1925.***Be it Enacted by the Legislature of the Territory of Hawaii:***GENERAL PROVISIONS**

**SECTION 1.** Definitions. Wherever used in this Act, the following words and equivalent expressions shall have the following meanings, respectively:

1. "Person" shall have the meaning defined in Section 16 of the Revised Laws of Hawaii 1925;
2. "Treasurer" shall mean the treasurer of the Territory;
3. "Auditor" shall mean the auditor of the Territory;
4. "County" shall mean and include each county of the Territory and the city and county of Honolulu;
5. "Property" or "real property" shall mean and include all land and the appurtenances thereof and the buildings, structures, fences and improvements erected on or affixed to the same, excluding, however, any growing crops.

**SECTION 2.** Taxation divisions. For the purpose of taxation, the Territory is divided into four divisions, viz:

1. The city and county of Honolulu, to be called the first division;
2. The counties of Maui and Kalawao, to be called the second division;
3. The county of Hawaii, to be called the third division;
4. The county of Kauai, to be called the fourth division.

**SECTION 3.** Informalities not to invalidate assessments, etc. No assessment or act relating to the assessment or collection of taxes under this Act shall be illegal or invalidate such assessment, levy or collection on account of mere informality, nor because the same was not completed within the time required by law.

**SECTION 4.** Tax records as evidence. The assessment or tax lists or rolls, tax books and copies thereof and delinquent lists

showing unpaid taxes assessed against any person or property, shall be *prima facie* proof of the assessment of the property and/or the person assessed, the amount of taxes due and unpaid and the delinquency in payment, and that all requirements of law in relation to the assessment and levy of such taxes have been complied with.

**SECTION 5.** Bonds and oaths. The tax commissioner, each deputy tax commissioner, each assessor and assistant assessor, and each tax collector and assistant tax collector, before entering upon his duties and within fifteen days after his appointment, shall take and subscribe an oath, before any person authorized to administer oaths, that he will faithfully, honestly and impartially perform and discharge the duties of his office to the best of his ability, and each of them shall give bond in the amount designated in the following schedule for his respective office. All such bonds shall be executed under, in accordance with, and in the form provided by, law for the bonding of public officers, but the surety on each bond shall in all cases be a corporation organized for the purpose of becoming surety upon such bonds for profit and authorized to do and legally doing business in the Territory as such surety company, and all such bonds and oaths shall be filed with the treasurer.

Said officers shall give bond as aforesaid in the following respective amounts, to-wit:

Tax commissioner .....	\$25,000.00
Deputy tax commissioners, each.....	5,000.00
Assessors, each .....	5,000.00
Assistant assessors, each.....	1,000.00
Tax collectors, each.....	25,000.00
Assistant tax collectors, each.....	10,000.00

**SECTION 6.** Assessing officers eligible to appointment as collecting officers and vice versa; bond in such cases. Appointees to offices or positions in the bureau for the assessing of property shall be eligible to appointment to offices or positions in the bureau for the collection of taxes, and vice versa. Any person so appointed to more than one office and/or position may give one bond for both, which shall be in the highest amount prescribed for either office or position so held.

**SECTION 7.** Compensation of assessing and collecting officers. The tax commissioner, deputy tax commissioners, assessors, assistant assessors, tax collectors, assistant tax collectors, and their assistants shall receive such compensation as shall be fixed by or in the manner provided by law.

SECTION 8. Successors, powers, duties. The successor of any tax commissioner, deputy tax commissioner, assessor, assistant assessor, tax collector or assistant tax collector, shall be invested with the same powers and be subject to the same duties and liabilities as his predecessor and shall carry on and complete any proceedings commenced by his predecessor, and, in the case of a tax collector or assistant tax collector, shall collect all taxes then unpaid; provided, however, that the liability of the last named officers to collect, account for and pay over taxes shall extend only to the taxes uncollected and to all moneys coming into their hands as such officers, at and after the time of entering upon their duties.

SECTION 9. Administrators, etc., of deceased officers; duties. The executors, administrators or personal representatives of any deceased officer named in the preceding section, and all other persons into whose hands any tax lists, or records, papers, documents or books, or taxes, may come, shall deliver the same to the tax commissioner, or to his deputy, agent or assistant, and any refusal or wilful failure so to do shall constitute a misdemeanor.

SECTION 10. Administering oaths. Each officer named in Section 8 of this Act shall have power to administer all oaths or affirmations required to be taken or be administered under this Act with respect to any matters coming within the scope of the duties of such officer.

SECTION 11. Police to aid assessing or collecting officers. The tax commissioner or any deputy tax commissioner, assessor, assistant assessor, tax collector or assistant tax collector, when resisted or impeded in the exercise of his office, may require any policeman or other officer of police to aid him in the discharge of his duties, and if any such officer shall refuse to render such aid he shall be deemed guilty of a misdemeanor.

SECTION 12. Neglect of duty, etc., misdemeanor. The tax commissioner, or any deputy tax commissioner, assessor or assistant assessor, the treasurer, or any tax collector or assistant tax collector, or any police officer, on whom duties are imposed under the provisions of this Act, who shall wilfully fail or refuse or neglect faithfully to perform any duty or duties of him required by the provisions of this Act, shall be deemed guilty of a misdemeanor.

SECTION 13. False returns, etc., misdemeanor. Any person who shall knowingly and wilfully make and deliver any false return of property, or make any false answer in relation to his property or property in his possession or control, for the purpose

of evading the assessment thereof, or by any falsehood, wilful neglect, fraud, act or contrivance whatsoever used or practiced, evade or attempt to evade the assessment of his property or of property concerning which he is required to make a statement, list or return for assessment, shall be deemed guilty of a misdemeanor.

SECTION 14. Abetting, etc., misdemeanor. All persons wilfully aiding, abetting or assisting in any manner whatsoever any person to commit any act constituted a misdemeanor by this Act, shall likewise be deemed guilty of a misdemeanor.

SECTION 15. Penalty. Any person convicted of any misdemeanor under the provisions of this Act shall be punished by a fine of not more than five hundred dollars, or (if a natural person) by imprisonment in the county jail for not more than one year or both such fine and imprisonment.

SECTION 16. District magistrates; jurisdiction over misdemeanors and suits for tax collections. Except as otherwise specifically provided by this Act, the several district magistrates in the Territory shall have jurisdiction to try and determine misdemeanors arising under this Act and all complaints for the violation of any of the provisions of this Act and to impose any of the penalties therein prescribed, and shall also have jurisdiction to hear and determine all civil actions, suits and proceedings for the collection and enforcement of collection and payment of all taxes assessed thereunder, and all actions or judgments obtained in tax suits and proceedings, notwithstanding the amount claimed.

#### ASSESSMENT OF TAXES

SECTION 17. Tax commissioner; appointment and removal. There is hereby created the office of tax commissioner of the Territory, hereinafter in this Act designated as the "commissioner". The term "commissioner" or "tax commissioner", wherever now or hereafter used in any tax laws of the Territory shall mean and include the commissioner appointed under this Act, unless the context shall clearly indicate otherwise. The governor shall appoint and may remove the tax commissioner in the manner provided by Section 80 of the Hawaiian Organic Act.

SECTION 18. Powers and duties of commissioner. It shall be the duty of the commissioner, and he shall have power, in addition to any other duties and powers prescribed or granted by this Act:

1. To assess, pursuant to law, all real property for taxation and to make any other assessment by law required to be made by him;

2. To prescribe forms to be used in or in connection with such assessment, including forms to be used in the making of returns by taxpayers or in any other proceedings connected with such assessment, and to change the same from time to time as he shall deem necessary;
3. To inspect and examine the records of all public officers without charge, to examine the books and papers of account of any person, to require such person to appear before him and to interrogate such person under oath or otherwise for the purpose of enabling him to obtain all information that could in any manner aid him in arriving at the valuation of any taxable real property or in determining whether or not such property is taxable;
4. To see that penalties are enforced when prescribed by any tax or revenue law of the Territory (the administration of which is within the scope of the commissioner's duties) for disobedience or evading of its provisions, and to see that complaint is made against persons or corporation violating any such law; in the execution of these powers and duties he may call upon the attorney general or any of his deputies, including the county attorneys or public prosecutors, whose duty it shall be to assist in the institution and conduct of all proceedings or prosecutions for penalties and forfeitures, liabilities and punishments for violation of the laws of the Territory in respect to the assessment and taxation of property;
5. To construe the tax and revenue laws of the Territory, the administration of which is within the scope of the commissioner's duties, whenever requested by any officer acting under such laws, or by an interested person;
6. To make such rules and regulations as he may deem proper effectually to carry out the purposes for which his office is constituted and to regulate matters of procedure by or before his department;
7. To report to the governor annually, and at such other times and in such manner as the governor may require, concerning his acts and doings and the administration of his office, and such other matters of information concerning taxation as may be deemed of general interest;
8. To recommend to the governor such amendments, changes or modifications of the laws as may seem proper or necessary to remedy injustice or irregularity in taxation or to facilitate the assessment of property for taxation or any other assessment of or for taxes;

9. To appoint and remove at pleasure such deputy commissioners as may be found necessary, and one assessor for each division of the Territory (who shall keep offices at such places in his division as the commissioner shall direct) and such assistant assessors and other assistants as the commissioner may deem necessary properly and effectually to perform the duties of assessing property for taxation; provided, however, that such deputies, assessors and assistants shall have all of the powers of the commissioner in respect of matters within the scope of their duties; and the commissioner, except where such construction would lead to absurdity or impossibility, shall be deemed to have power to do or perform any act or duty which any subordinate of his is authorized or required to do or perform by this Act, and any such action so taken by the commissioner shall supersede action thereon by such subordinate;

10. To perform such other duties as may be required by law.

SECTION 19. Assessors and assistants, powers and duties. Each assessor shall be responsible for the correct and full assessment of property for taxation within his division, subject to the supervision and control of the tax commissioner. Every assistant assessor shall, within and for the district or districts for which he is appointed, have all the power and authority and may do and perform all the duties of the assessor, and shall be subject to the same obligations and penalties to which the assessor is subject.

SECTION 20. Commissioner to furnish blanks. The commissioner shall furnish to the assessors and assistant assessors all books, blanks, stationery and other supplies, necessary for the performance of their respective duties and functions.

SECTION 21. Real property tax. Except as exempted or otherwise taxed, all real property in each taxation division in the Territory shall be subject each year to a tax of such rate per cent as shall be determined in the manner provided in this section upon its fair and reasonable value, determined in the manner provided by law.

The board of supervisors of each county shall submit to the treasurer on or before March 31 of each year a budget showing the estimated receipts and estimated expenditures of such county during and for such year in substantially the following form:

## COUNTY OF \_\_\_\_\_

## BUDGET FOR THE CALENDAR YEAR \_\_\_\_\_

COLUMN I Estimated Expenditures	COLUMN II Amounts Deductible from, or otherwise available for, re- spective items	COLUMN III Itemized amounts to be raised from property tax
<u>Item No.</u>		
(1) Territorial bonds issued for county purposes (interest on term and serial bonds, sinking fund for term bonds, and principal of all serial bonds maturing the following year) the proceeds of which have been or are to be expended for other than highway purposes .....	.....	.....
(2) Territorial bonds issued for county purposes (interest on term and serial bonds, sinking fund for term bonds and principal of all serial bonds maturing the following year) the proceeds of which have been or are to be expended for highway purposes .....	.....	Liquid fuel taxes, etc. .....
(3) General county bonds (interest on term and serial bonds, sinking fund for term bonds and principal of all serial bonds maturing the following year) the proceeds of which have been or are to be expended for other than highway purposes.....	.....	Water reve- nues, etc. .....
(4) General county bonds (interest on term and serial bonds, sinking fund for term bonds and principal of all serial bonds maturing the		

following year) the proceeds of which have been or are to be expended for highway purposes .....	.....	.....	.....
(5) Schools, special fund .....	.....	.....	.....
(6) County contributions specifically required by law to institutions .....	.....	.....	.....
(7) County contributions to the Employees' Retirement System of the Territory of Hawaii .....	.....	.....	.....
(8) Other county items fixed by law .....	.....	.....	.....
(9) Permanent improvements .....	.....	.....	.....
(10) Current and operating expenses .....	.....	.....	.....
(11) Totals .....	.....	.....	.....

#### OTHER ESTIMATED COUNTY REVENUES AND EXPENDITURES

For item (1) under column I the treasurer, on or before January 31 of each year, shall compute and submit to the board of supervisors of each county the amounts which are payable to or retainable by the Territory for such county for that calendar year to meet interest charges for term and serial bonds, sinking fund charges for term bonds, and the principal for all serial bonds maturing the following calendar year, which bonds have been issued by the Territory for county purposes and the proceeds of which have been or are to be expended for other than highway purposes.

For item (2) under column I the treasurer, on or before January 31 of each year, shall compute and submit to the board of supervisors of each county an estimate of the amounts which are payable to or retainable by the Territory for such county for that calendar year to meet interest charges for term and serial bonds, sinking fund charges for term bonds, and the principal for all serial bonds maturing the following calendar year, which bonds have been issued by the Territory for county purposes and the proceeds of which have been or are to be expended for highway purposes.

For item (3) under column I the board of supervisors of each county shall compute the amounts payable by such county for such calendar year to meet interest charges for term and serial bonds, sinking fund charges for term bonds, and the principal for

all serial bonds maturing the following calendar year, which bonds have been issued by such county and the proceeds of which have been or are to be expended for other than highway purposes.

For item (4) under column I the board of supervisors of each county shall compute the amounts payable by such county for such calendar year to meet interest charges for term and serial bonds, sinking fund charges for term bonds, and the principal for all serial bonds maturing the following calendar year, which bonds have been issued by such county and the proceeds of which have been or are to be expended for highway purposes.

For item (5) under column I the amount for such county shall be the amount of the special school fund budget for such county for such calendar year.

For item (6) under column I the board of supervisors of each county shall compute the amounts payable, or required to be appropriated or contributed, by such county for such calendar year to or for public or quasi public institutions, such as hospitals, which payments, appropriations or contributions are by law specifically required of such county.

In item (7) under column I the board of supervisors of each county shall include the amount estimated by the board of trustees of the Employees' Retirement System of the Territory of Hawaii, pursuant to Act 251 of the Session Laws of Hawaii 1927, as amended, to be due from such county for such calendar year on account of the employees thereof who are members of said Employees' Retirement System, which estimate shall be submitted to such board of supervisors by said trustees on or before January 31 of such calendar year.

In item (8) under column I shall be included any additional amount or amounts specified or required by any special act or acts of the legislature relating to the county and which cannot be included in any other item under column I.

In item (9) under column I shall be included all items for permanent improvements for the county, including among other items extensions and replacements to the water and/or sewer system not otherwise provided for; new road construction of Portland cement concrete, asphalt concrete, asphalt macadam or on a Portland cement concrete base, including cost of new land, of large cuts or fills in the grade, of permanent storm drains, of new bridges of like or equivalent permanent nature, and reasonable engineering and inspection expenses for the same (except that, in the case of the counties of Hawaii, Maui and Kauai, road work, amounting to reconstruction, of asphalt or oiled macadam may be performed hereunder in addition to concrete road work); new buildings, including additions, equipment and grounds for the same; parks, and other permanent improvements; provided,

however, that there shall not be included in this item any amounts for the payment of any charges for interest, sinking fund and/or principal on any bonds issued for county purposes, any law to the contrary notwithstanding.

In item (10) under column I shall be included current and operating expenses of the county including, among other items the operating expenses of the departments of such county, any portion or all of the expenses of operating and equipping sewer and cesspool pumping systems as operated or extended, road maintenance and repair and other current, operating or general needs.

Under column II there shall be included, opposite any item under column I, any amounts which are required or authorized by law to be deducted from, or offset against, the tax rate calculations for such calendar year for such item representing revenues or other funds available or estimated to be available during such year and applicable on account of such item under column I.

Under column III there shall be included, opposite each item of column I, a figure equal to the amount (if any) remaining after deducting the amount included under column II of such item from the amount included under column I of such item.

Under the heading "other estimated county revenues and expenditures" there shall be included estimates of miscellaneous revenues and estimated expenditures therefrom not included in items (1) to (11) inclusive, of such budget and any other data bearing on county finance.

The budget so prepared shall be approved by a resolution of the board of supervisors adopted in the manner provided by law relating to resolutions involving the expenditure of public money. If such budget is submitted earlier than March 31, the same may be amended from time to time by resolution similarly adopted and filed with the treasurer on or before said date.

The treasurer shall, on or before May 10, determine the rate per centum at which the taxable real property in the taxation division in which the county is situated shall be taxed in order to yield the total of the amounts set forth in items (1) to (10), inclusive, under column III of said budget, being the amount set forth in item (11) under said column III.

If, however, the amount shown in said item (11) column III of the budget for any county shall exceed, in the case of:

- (a) The city and county of Honolulu, the sum of \$3,750,000.00; or
  - (b) The county of Maui, the sum of 770,000.00; or
  - (c) The county of Hawaii, the sum of 980,000.00; or
  - (d) The county of Kauai, the sum of 450,000.00;
- the amount shown by said item shall be reduced to the amount last hereinabove stated for such county.

If the board of supervisors shall fail to transmit a budget as hereinabove required, the treasurer shall adopt, as a basis for fixing the tax rate for the county, a figure equal to ten per cent (10%) less than the amount hereinabove last stated as a tax rate limit for such county.

In determining such rate the aggregate value of real property as assessed for the purposes of this tax for the current year, with calculations made as of April 20 of assessed values of the current year, shall be taken as a basis. In all cases where appeals are unsettled, the values used shall be the lowest claimed by the taxpayer in each case plus fifty per cent (50%) of the value in dispute.

The rate determined shall forthwith be communicated to the commissioner and shall be the rate at which such property shall be taxed for such calendar year under this section in the taxation division in which is included the county for which such budget is submitted.

Any information or estimates necessary to be given to any board of supervisors by any officer or officers, either county or territorial, or by any other persons, in order to enable such board to prepare said budget or any item thereof for any calendar year, shall be submitted by such officer or officers or person to said board not later than January 31 of such year, any other law to the contrary notwithstanding.

**SECTION 22.** To whom assessed. The real property shall be assessed in its entirety to the owner or owners thereof. For the purposes of this Act, life tenants, executors, administrators, trustees, guardians or other fiduciaries and lessees holding under any government lease or license may be considered as owners during the time any real property is held or controlled by them as such.

**SECTION 23.** Assessment of property of corporations or copartnerships. Property of a corporation or copartnership shall be assessed to it under its corporate or firm name.

**SECTION 24** Unknown owners. The taxable property of persons unknown shall be assessed by the assessor to "unknown owner" and may be levied upon for unpaid taxes.

**SECTION 25.** Time of levy and assessment. Taxes shall be levied upon real property each year as of January 1 of such year upon the basis of valuations determined in the manner and at the time provided in this Act. The land in each division shall, except as in this section provided, be assessed once in every fourth year as of January 1 of such year, commencing with the following: (a) in the first division, January 1, 1934; (b) in the second division, January 1, 1935; (c) in the third division, January 1, 1936;

and (d) in the fourth division, January 1, 1937; provided, that, until the date of commencement of said four-year period for each division, the land in such division shall be assessed each year as of January 1 of such year. The valuation fixed by the assessment of land in any division during and for the first year of each such four-year period for such division shall continue to be used as the basis for taxation under this Act for such four-year period, provided that the assessor of such division shall re-assess any property as of January 1 of any year during said four-year period, following the first year thereof, whenever there has occurred, since the last assessment of the same property and prior to such first day of January, such a change in its use, character or condition, as to make the existing assessment inequitable or unjust, either to the owner or to the Territory, or as to result in any inequality between such land and other similar land in the same locality.

**SECTION 26.** Assessment: considerations in fixing valuations; records. It shall be the duty of the commissioner to cause to be determined and assessed the value of all taxable real property in the Territory by systematic methods so selected and applied as to secure, as far as possible, uniform and equalized results throughout the Territory. Complete records shall be compiled and kept in each division which shall show in detail the methods used and the consideration given to elements of value which have influenced the values determined.

In making such assessments, the land in each taxation district shall be classified in accordance with its character and use, and a unit of quantity shall be established for each class. Whenever land has been divided into lots or parcels which are used or suitable for use for residential, commercial and/or other urban or village purposes, the unit of quantity shall be so chosen as to permit of the use of mathematical tables and/or formulas designed to determine equitably the effect, upon the value, of street or highway frontages, depth from the street or highway, shape, distance from street corners, and any other physical elements which affect value, whether to increase or to decrease the same. The commissioner shall select and require the use of such tables in assessing land for all areas where, in his judgment, this can appropriately be done. In other areas such unit of quantity shall be selected and used as the commissioner deems best. In making all assessments of land consideration shall be given to the advantage or disadvantage of location, accessibility, transportation facilities, size, shape, topography, quality of soil, water privileges, availability of water and its cost, easements and appurtenances, productivity and nature of use, and further to selling prices, and to the opinions of persons who may be considered to have special knowledge of land values, and further to all other influences whether similar to those listed

or not, which fairly and reasonably bear upon the question of value. Buildings shall be valued and assessed each year upon the basis of the cost of replacement less proper depreciation due to age, condition and/or utility or obsolescence. The commissioner shall determine and require the use of averaged basic unit replacement cost factors which when once determined shall be employed for successive periods of four years.

For informative and statistical purposes, the commissioner shall similarly cause to be determined and assessed the value of all non-taxable real property in each division.

SECTION 27. Exemptions. The following real property shall be exempt from taxation:

1. Real property belonging to the United States, to the Territory, to the department of public instruction or to any county; provided, however, that real property belonging to the Territory or the department of public instruction or to any county, or belonging to the United States and in the possession, use and control of the Territory, which is under lease for one year or more to private lessees shall be taxed on the fee simple value thereof and the taxes thereon shall be paid by the lessees, who shall be deemed the "owners" thereof, for the purposes of this Act;

2. Real property under lease to the Territory or any county under which lease the lessee is required to pay the taxes upon such property;

3. Real property exempted by any laws of the United States, which exemption is not subject to repeal by the legislature of the Territory;

4. Any other real property exempt by law.

SECTION 28. Returns; when to be made; form and contents. In any taxation division, whenever the tax commissioner shall so order, the assessor shall give, to the taxpayers of his division during the month of December of the year such order is made, public notice (by publication thereof, in English, at least three times on different days during said month, in a newspaper of general circulation in such division, published in the English language) requiring such taxpayers to file with such assessor, on or before January 31 of the succeeding year, returns in the manner and form required by this section. After such publication of notice, every person owning, or having possession, custody or control of, real property in such division, whether entitled to exemption or not, shall, during said month of January, file, upon forms prescribed by the commissioner and in the manner required by such forms, a return signed and sworn to by him setting forth the description and location of all real property in such division belonging to such person or of which he had possession, custody or control on the

first day of said month of January. All such returns shall be open to inspection by the public.

SECTION 29. Fiduciaries; tax returns. Every executor, administrator, trustee, guardian or other fiduciary shall make a return of the real property represented by him in said capacity in any taxation division in which returns shall be required to be made pursuant to the provisions of this Act.

SECTION 30. Same; liability. Every such executor, administrator, trustee, guardian or other fiduciary shall be answerable as such for the performance of all such acts, matters or things as are required to be done by this Act in respect to the assessment of the real property he represents in his fiduciary capacity, and he shall be liable as such fiduciary for the payment of taxes thereon up to the amount of the available property held by him in such capacity, but he shall not be personally liable. He may retain, out of the money or other property which he may hold or which may come to him in his fiduciary capacity, so much as may be necessary to pay such taxes or to recoup himself for the payment thereof, or he may recover the amount thereof paid by him from the beneficiary to whom the property shall have been distributed.

SECTION 31. Returns of corporations or copartnerships, how made. The returns, statements or answers in this Act required to be made shall, in the case of a corporation, be made by any officer thereof, or, in a case of a copartnership, by any member thereof.

SECTION 32. Assessment of unreturned or omitted property; penalty. If, when returns shall be required under the provisions of this Act, any person shall refuse or neglect to make such returns, or shall decline to take oath to the accuracy thereof, or shall omit any property from a return, the assessor shall make the assessment according to the best information available and shall add to the assessment or tax lists for the year or years during which the same was not taxed, the property unreturned or omitted. Likewise, if for any other reason any real property shall have been omitted from the assessment lists for any year or years, the assessor shall add to such lists such omitted property. Notice of such action shall be given the owner, if known, within ten days after such assessment or addition, by mailing the same addressed to him at his last known place of residence. Any owner desiring a review of such assessment or such addition may appeal to the board of review of the division in which the property is located by filing with the assessor a written notice thereof at any time within thirty days after the date of mailing such notice, or may appeal to the tax appeal court by filing written notice of appeal with, and paying the necessary costs to, such court within said period and in the

manner prescribed by the second paragraph of Section 38 of this Act.

A penalty of ten per cent (10%) shall be added by the assessor to the amount of any assessment made by him pursuant to the provisions of this section, which penalty shall be and become a part of such assessment so made; provided that no such penalty shall be imposed where the failure to assess or tax such property was not due to the refusal or neglect of the owner to return same or take oath to the accuracy of his return.

**SECTION 33.** Assessment lists. In each year, on or before April 30 the commissioner shall prepare or cause to be prepared from the records of taxable properties maintained in each division a list of all assessments made for each district in such division, which list shall be signed, sworn to by the person preparing the same, and filed in triplicate in such commissioner's office. Such assessment lists showing valuations of real property, amounts of exemptions allowed in each case and net taxable values shall be signed, sworn to by the person preparing the same, and filed in triplicate in such commissioner's office. Such assessment lists showing valuations of real property, amounts of exemptions allowed in each case and net taxable values shall be the lists in accordance with which taxes shall be collected, subject only to changes made by any court or other tribunal having jurisdiction, where appeals from assessments have been duly taken and prosecuted to final determination. Except as specifically provided in this Act, no changes in, additions to, or deductions from, such assessments shall thereafter be made except to add thereto property and/or taxes which may have been omitted therefrom, or to deduct therefrom adjustments on account of duplicate assessments and clerical errors, such as transposition in figures, typographical errors and errors in calculation. There shall be noted upon such lists all appeals taken for such year and the amounts involved in each case. The originals of such assessment lists shall be retained by the commissioner and the duplicate copies thereof shall be by him delivered to the treasurer not later than May 1 and the triplicate copies thereof shall be by him delivered to the collectors of the various divisions concerned not later than May 1.

**SECTION 34.** Abstracts of registered conveyances, copies of corporation exhibits, etc., to be furnished. For the purpose of assisting the commissioner and assessor in arriving at a correct valuation of the property within each division, the registrar of conveyances is directed to furnish to the commissioner, monthly or quarterly, as required by him, an abstract of the conveyances of, or other documents affecting title to, real property in each division, which shall have been entered for record at the registry of conveyances during the period covered by such abstract. The treasurer

shall each year furnish to the tax commissioner as requested, copies of the annual corporation exhibits of any or all corporations owning real property in any division or any information contained in such exhibits.

SECTION 35. Taxation maps. The commissioner shall provide for each taxation division and/or district, maps drawn to appropriate scale, showing all parcels, blocks, lots and/or other divisions of land based upon ownership, and their areas or dimensions, numbered or otherwise designated in a systematic manner for convenience of identification, valuation and assessment. Such maps, as far as possible, shall show the names of owners of each division of land, and shall be revised from time to time as ownerships change and as further divisions of parcels occur. The territorial surveyor shall, from time to time as requested by the commissioner, prepare and furnish such maps for the use of the commissioner and/or the assessors. Such maps shall also show, where requested by the commissioner, original titles and areas.

SECTION 36. Records open to public. All maps and records compiled, made, obtained or received by the commissioner or any of his subordinates, shall be public records, and in case of the death, removal or resignation of any such officers, shall immediately pass to the care and custody of their respective successors. Such information and all maps and records connected with the assessment and collection of taxes shall, during business hours, be open to the inspection of the public.

SECTION 37. Notice of assessments; addresses of persons entitled to notice. Each year, on or before April 1, the assessor of each division shall give notice of the assessments under this Act in his division for such year against each known owner, by personal delivery to such owner of, or by mailing to him on or before said date postage prepaid and addressed to him at his last known place of residence or address, a written notice describing briefly the property involved and setting forth the valuation placed upon the same, determined pursuant to the provisions of this Act, the exemption, if any, allowed or denied, as the case may be, and the net taxable value of such property. Any taxpayer or other person entitled to notice of any assessment or other proceeding under this Act may file with the assessor or other officer or officers required to give such notice a statement setting forth his name and the address to which such notice may be mailed or delivered, and such officer or officers shall thereafter be entitled to mail or deliver all notices involving such taxpayer or person to such address until receipt of a written statement from him notifying such officer or officers of any change in such address; and such mailing or delivery shall be deemed a sufficient

compliance with any provision of this Act requiring the mailing of notice to such taxpayer or person at his last known place of residence or address.

SECTION 38. Appeal from assessment, how made. Any taxpayer who may deem himself aggrieved by any assessment made by the assessor, or by the assessor's refusal to re-assess any property under the terms of Section 25 hereof, may appeal from such assessment or from such refusal to the board of review for the division in which the property involved is situated, on lodging with the assessor, on or before April 20 of the assessment year, a notice of such appeal in writing. Any notice, however informal, stating disagreement with the assessment shall be sufficient.

The assessor shall prepare such notice of appeal upon request of such taxpayer. Such taxpayer may, however, appeal from the assessment or from such refusal directly to the tax appeal court by the filing, on or before April 20 of the assessment year, of written notice of appeal in the office of the tax appeal court and the payment to such court of costs in the amount fixed by Section 49. The taxpayer shall also file a copy of such notice of appeal in the assessor's office.

Such notice shall set forth the following:

- (a) A description of the property involved and the valuation placed thereon by the assessor.
- (b) The valuation claimed by the taxpayer.
- (c) A copy of the taxpayer's return, if any has been filed.

Such appeal shall be deemed to have been taken in time if the notice thereof and costs and the copy of such notice shall have been deposited in the mail, postage prepaid, properly addressed to the tax appeal court and the assessor, respectively, on or before said date.

SECTION 39. Boards of review. There is hereby created a board of review for each taxation division of the Territory. Each board shall consist of three members who shall be citizens of the Territory and residents of the division for which such board is appointed, shall have resided at the time of appointment for at least three years in the Territory, and shall be appointed and be removable by the governor as provided in Section 80 of the Hawaiian Organic Act. The governor shall designate a member of each board to act as chairman thereof. The members of each board first appointed hereunder shall be appointed, one for a term expiring December 31, 1933, one for a term expiring December 31, 1934, and the third for a term expiring December 31, 1935; thereafter each member shall be appointed for a term of three years from January 1, immediately following the expiration of the preceding term. Any vacancy in any such board shall be filled

for the unexpired term. Each member shall receive and be paid out of the treasury compensation for his services at the rate of ten dollars (\$10.00) per day for each day's actual attendance and his actual traveling expenses. No officer or employee of the Territory or of any political subdivision thereof shall be eligible for appointment to any such board.

SECTION 40. Duties, powers. The board of review for each division shall hear informally all disputes between the assessor and taxpayer in all cases in which appeals have been taken. There shall be no written record of such proceedings. Each board shall hold public meetings at some central location in its taxation division, commencing not later than April 20 of each year and shall hear, as speedily as possible, all appeals presented for each year. Each board shall have power to allow or disallow exemptions pursuant to law whether or not previously allowed or disallowed by the assessor and to increase or lower any assessment. Such board shall file with the assessor concerned its decision in writing on each appeal decided by it, and a certified copy thereof shall be furnished by the assessor forthwith to the taxpayer concerned by delivery thereof to him, or by mailing the same addressed to him at his last known place of residence.

Each board and each member thereof shall have the power to subpoena witnesses, administer oaths, examine books and records and hear and take evidence in relation to any subject pending before the board. Assessments for the same year upon other similar property situated in the Territory shall be receivable in evidence upon the hearing. The circuit courts shall have the power upon request of such boards to enforce by proper proceedings the attendance of witnesses and the giving of testimony by them, and the production of books, records and papers at the hearings of such boards.

SECTION 41. Appeals from boards of review to tax appeal court. An appeal shall lie to the tax appeal court from the decision of a board of review by the filing, by either the taxpayer or the assessor, of written notice of appeal in the office of the tax appeal court within twenty days after the filing of the decision of such board of review and in the case of an appealing taxpayer, the payment to such court of costs in the amount fixed by Section 49. The taxpayer shall also file a copy of such notice of appeal in the assessor's office. In case of an appeal by the assessor a copy of such notice of appeal shall be forthwith delivered or mailed to the taxpayer concerned in the manner provided in the preceding section for giving notice of decisions. An appeal shall be deemed to have been taken in time if the notice thereof and costs, if any, and the copy of such notice, shall have been deposited in

the mail, postage prepaid, properly addressed to the tax appeal court and assessor, respectively, within the period hereinabove provided.

SECTION 42. Tax appeal court. There shall be a tax appeal court for the Territory, which shall consist of one of the judges of the circuit court of the first judicial circuit, to be designated by the chief justice of the supreme court, and two citizens of the Territory, each of whom shall have resided in the Territory for at least three years immediately preceding his appointment, to be appointed and be removable by the governor as provided in Section 80 of the Hawaiian Organic Act. Such judge shall be the chairman and preside at all meetings of such court. Each of the lay members of said court shall be appointed for a term of four years commencing January 1, immediately following the end of the preceding term, provided that the first two members shall be appointed, one for a term expiring December 31, 1934, and one for a term expiring December 31, 1936; any vacancy in such lay membership shall be filled for the unexpired term. Each of such lay members shall receive and be paid out of the treasury compensation for his services at the rate of twenty dollars (\$20.00) per day for each day's actual attendance, and all members of said court shall be paid such reasonable traveling and other expenses as may be incurred in the discharge of their duties under this Act. No officer or employee of the Territory or any political subdivision thereof shall be eligible for appointment to lay membership upon said court.

SECTION 43. Tax appeal court, powers, duties. The tax appeal court shall be, and have all the powers of, a court of record with respect to matters within its jurisdiction, and shall hear and determine appeals thereto from the boards of review of the various divisions. Action by the tax appeal court shall supersede action by a board of review when in conflict or inconsistent therewith. The court may meet at such times during the year and at such places in the Territory from time to time as shall be deemed advisable to carry out its work. Said court, with the approval of the supreme court of the Territory, shall adopt and use, and with such approval, may change from time to time, an official seal.

SECTION 44. Sessions. The tax appeal court shall commence to hold meetings to hear and determine appeals at such time not later than July 1 in each year and at such place in the Territory as is determined by the chairman, and the court may adjourn from time to time and may hold hearings at such other time or times and at such place or places in said Territory as the chairman may determine. Notice shall be given to all persons in interest of the time and place set for hearings.

**SECTION 45.** Certificate of appeal. Upon the perfecting of an appeal to the tax appeal court, the assessor of the division from which the appeal is taken shall immediately send up to the tax appeal court a certificate in which there shall be set forth, among other things:

1. A description of the property involved, and the valuation placed thereon by the assessor;
2. The valuation claimed by the taxpayer;
3. The valuation, if any, placed thereon by the board of review.

Such certificate shall be accompanied by the taxpayer's return, if any has been filed, and the decision or action, if any, of the board of review.

**SECTION 46.** Proceedings. The hearing before the tax appeal court shall be a hearing de novo, and each party shall have the right to introduce, or the tax appeal court may of its own motion require the taking of, such evidence in relation to the subject pending as in the court's discretion may be deemed proper. Assessments for the same year upon other similar property situate in the Territory shall be receivable in evidence upon the hearing. One of the reporters of the circuit court of the first judicial circuit shall be assigned to act as reporter of the tax appeal court when needed, provided, however, that whenever no such reporter is available, the tax appeal court may engage some other reporter to be paid out of the appropriation for said court.

**SECTION 47.** Clerk. One of the clerks of the circuit court of the first judicial circuit shall be assigned to act as clerk of the tax appeal court when needed. He shall record all orders and proceedings of the court and immediately deliver a certified copy of any order affecting the parties to all interested parties and to the assessor of the division from which each matter was appealed, who shall forthwith, if necessary, correct the assessment list to conform to such orders. Such delivery may be made personally or by mailing the copy to the taxpayer or assessor, addressed to him at his official address, in the case of the assessor, and at his last known place of residence, in the case of the taxpayer. The office of the tax appeal court shall be in the Judiciary Building at Honolulu but the court may sit at such other place or places within the Territory as it may deem necessary.

**SECTION 48.** Powers when hearing appeals. The tax appeal court, and each member thereof, when hearing appeals, shall, in respect to the summoning and examination of witnesses and the production of papers and documents and punishment for contempts and otherwise carrying out its duties and functions, have all the powers and authority of a circuit judge at chambers.

SECTION 49. Costs. The costs to be deposited by the taxpayer on appeal to the tax appeal court shall be 1/5th of 1% of the amount of valuation in dispute, but not less than \$1.00.

On appeal to the supreme court, the deposit or bond for costs, and costs chargeable, shall be the same as in appeals to the supreme court from decisions of circuit judges at chambers; if the decision of the supreme court is in favor of the taxpayer he shall pay no costs for such appeal and any deposit therefor shall be returned to him; if the decision is only partly in favor of the taxpayer, the costs shall be pro-rated in the manner provided by the next section. No costs shall be payable by, and no deposit or bond shall be required from, the assessor in any case.

SECTION 50. Taxation of costs. In the event of an appeal or objection being sustained in whole, the costs deposited shall be returned to the appellant; or if the appeal or objection be sustained in part only, or if an agreement or compromise is made between the appellant and the tax assessor or other proper officer of the government, whereby a reduction is made in the total amount of the assessment, then a part of the costs proportionate to the amount for which the appellant shall obtain judgment, or proportionate to the amount of the reduction, as the case may be, shall be returned to the appellant.

SECTION 51. Appeals to supreme court. Any taxpayer aggrieved or the assessor may appeal to the supreme court from the decision of the tax appeal court by filing a written notice of appeal with the tax appeal court and depositing therewith the costs of such appeal within twenty days after the filing of such decision.

SECTION 52. Certificate of appeal. Upon the perfection of any appeal to the supreme court the chairman of the tax appeal court shall immediately send up to the supreme court a certificate in which there shall be set forth, among other things:

1. A description of the property involved and the valuation placed thereon by the assessor;
2. The valuation claimed by the taxpayer;
3. The valuation, if any, placed thereon by the board of review;
4. The valuation placed thereon by the tax appeal court;
5. The points of law involved, if any.

Such certificates shall be accompanied by the taxpayer's return, if any, the decision, if any, of the board of review and a transcript or statement of evidence before, and the decision of, the tax appeal court in such cause.

SECTION 53. Evidence. Upon any appeal to the supreme court under this Act, the court may permit any party to introduce, or

may of its own motion require the taking of, additional evidence material to the matter in dispute.

SECTION 54. Rules and forms in tax appeal matters prescribed by supreme court. The supreme court shall have power consistently with the provisions of this Act to make rules relating to procedure, and to prescribe forms to be used, in tax appeals, including procedure and forms for the issuance of subpoenas and other process by the boards of review and the tax appeal court and/or any member or members thereof. Such rules shall have the force and effect of law and shall be subject to change from time to time by the supreme court.

SECTION 55. Appeals by persons under contractual obligations. Whenever any person is under a contractual obligation to pay a tax assessed against another, such person shall have the same rights of appeal to the board of review and the tax appeal court and the supreme court, in his own name, as if the tax were assessed against him, provided that the person against whom such tax is assessed shall also have a right to appear and be heard on any such application or appeal.

SECTION 56. Assessment list to conform to decision. The assessor shall alter or amend the assessment list in conformity with the final decision in any case which shall have been appealed.

#### COLLECTION OF TAXES.

SECTION 57. Tax collectors, appointment, removal. The tax commissioner, with the approval of the governor, shall appoint for each taxation division, and may remove at pleasure, a collector of taxes, to be known as the "tax collector" of such division. The tax commissioner may appoint, and at his pleasure remove, as many assistant tax collectors and other assistants to or for each tax collector as, in his opinion, may be required to properly perform the duties of collecting taxes.

SECTION 58. Tax commissioner, powers, responsibilities, furnishes blanks. The tax commissioner shall be responsible for the acts of all tax collectors, assistant tax collectors and their assistants, and for the collection of all taxes. Except where such construction would lead to absurdity or impossibility, he shall be deemed to have power to do or perform any act or duty which any subordinate of his is authorized or required to do or perform by this Act, and any such action so taken by the tax commissioner shall supersede action thereon by such subordinate. He shall furnish to the tax collectors and assistant tax collectors all necessary books, blank receipts, stationery, and other supplies for the performance of their respective duties and functions.

SECTION 59. Offices. The several tax collectors shall keep offices at such places in their respective divisions as the tax commissioner shall direct, for the convenience of the public business.

SECTION 60. Collectors' responsibilities. The tax collector of each taxation division shall collect all taxes in his division according to the assessment lists furnished him from time to time. He shall duly and accurately account to the treasurer for the collection and the amount of taxes according to said lists and shall be liable and responsible for the full amount of such taxes assessed, unless he shall under oath account for the non-collection of the same to the full satisfaction of the treasurer. He shall, from time to time, pay over to the treasurer all taxes collected, at such times as the treasurer shall direct. Subject to the supervision and control of the tax collector of his division, every assistant tax collector shall, within and for the district or districts for which he is appointed, have all the power and authority and may do and perform all the duties of the tax collector, and shall be subject to the same obligations and penalties to which the tax collector is subject. The county attorney of each county shall, under the supervision and direction of the attorney general, assist the tax collector of his division in the collection of all taxes.

SECTION 61. Tax rolls; tax bills. The tax collector shall prepare tax rolls for his division from the district assessment lists provided for by Section 33 of this Act, showing thereon valuation, exemptions allowed, taxable value, names and addresses of the assessed and amount of taxes in each case, certified copies of which shall be filed with the auditor and treasurer of the Territory. Such rolls shall be the foundation of the "taxes receivable" account on the books of the territorial auditor; and no adjustment of the amount reported to the auditor on such tax rolls, tending to reduce the amount of taxes billed, shall be entered upon the records until the same shall have been properly audited and the legality of the transaction determined by the auditor of the Territory acting in conjunction with the attorney general in each case.

Each tax collector shall mail, postage prepaid, or deliver, on or before June 15 of each year, to all known persons assessed for real property taxes in his division for such year, respectively, tax bills demanding payment of such taxes due from each of them respectively, but no person shall be excused from the payment of any such tax or delinquent penalties thereon by reason of failure on his part to receive, or failure on the part of the tax collector so to mail or deliver such bill. Such bill, if mailed, shall be addressed to the person concerned at his last known address or place of residence. Whenever any such bill covers taxes for any real property owned, jointly or as tenants in common or otherwise, by more than one person, such bill shall be sent to each known

co-owner but shall demand the full amount of the taxes due upon such real property.

SECTION 62. Taxes payable when. All real property taxes shall be due and payable on and after January 1 in each year.

SECTION 63. Delinquency. All real property taxes remaining unpaid after June 20 of each year shall thereby and thereupon become delinquent as to one-half of the amount due, and the balance of such taxes remaining unpaid after November 20 of each year shall thereby and thereupon become delinquent.

SECTION 64. Penalty. A penalty of ten per cent (10%) shall be added by the tax collector to the amount of all delinquent taxes, which penalty shall be and become a part of such tax and be collected as a part thereof.

All delinquent taxes and penalties shall bear interest at the rate of two-thirds of one per cent ( $2/3\%$ ) for each month or fraction thereof from the expiration of fifteen days from the date of delinquency until paid, which interest shall be and become a part of such tax and be collected as a part thereof.

No taxpayer shall be exempt from delinquent penalties by reason of having made an appeal on his assessment, but the tax paid upon the amount of any assessment, actually in dispute and in excess of that admitted by the taxpayer, and covered by an appeal duly taken, shall, during the pendency of such appeal, be held by the treasurer in a special deposit to await the final determination of such appeal. If such final determination is in whole or in part in favor of the appealing taxpayer, the treasurer shall repay to him out of such deposit the amount of the tax paid upon the valuation held by the court to have been excessive and/or non-taxable. The balance, if any, or the whole of such deposit, in case the decision is wholly in favor of the assessor, shall, upon such final determination, become a realization under this Act.

SECTION 65. Tax liens. Every tax due upon real property shall be a paramount lien upon the property assessed, which lien shall attach as of January 1 in each assessment year and shall continue for six years or until the lien is enforced or foreclosed as in this Act provided. In case of co-tenancies one co-tenant may pay the whole tax and have a lien on the interest of the co-tenant not contributing thereto for such non-contributing co-tenant's share of such tax which lien, upon notice thereof being filed within ninety (90) days after the payment of such tax, shall be paramount to all other liens, except liens for taxes in favor of the government, and may be foreclosed by suit in equity. When payment is so made notice of payment and of the lien claimed, which notice

shall include a description of the property upon which a lien is claimed, shall be filed in the bureau of conveyances.

Upon enforcement or foreclosure, in any manner whatsoever, of any lien, all taxes of whatsoever nature and howsoever accruing due at the time of the foreclosure sale from the taxpayer against whose property such tax lien is so enforced or foreclosed as aforesaid shall be satisfied as far as possible out of the proceeds of such sale remaining after payment of the costs and expenses of such enforcement and foreclosure.

Such liens may be enforced upon the petition of the tax collector to the circuit judge at chambers in the judicial circuit in which is situate the property or a portion thereof (in cases where a parcel lies in two circuits), and jurisdiction is conferred upon said circuit judges at chambers to hear and determine all proceedings brought or instituted to enforce and foreclose such tax liens, and the proceedings had before the circuit judge at chambers shall be conducted in the same manner and form as ordinary foreclosure proceedings. If the owners or claimants of the property against which a lien is sought to be foreclosed are at the time without the Territory, or if the owners are unknown, and the fact shall be made to appear by affidavit to the satisfaction of the court, and it shall in like manner appear *prima facie* that a cause of action exists against such absent owners or claimants or against the property described in the petition, or that such absent owners or claimants are necessary or proper parties to the suit, the court may grant an order that the service may be made by publication of the summons. In any such case publication and other substituted service may be made in the manner provided by Section 2344 of the Revised Laws of Hawaii 1925.

In any such case it shall not be necessary to obtain judgment and have execution issued and returned unsatisfied, before proceeding to foreclose the lien for taxes in the manner herein provided.

**SECTION 66. Sale of real property.** All real property on which a lien for taxes shall exist may be sold by way of foreclosure of such lien without suit by the tax collector, and in case any such lien, or any part thereof, has existed thereon for three years, shall be sold by the tax collector, at public auction to the highest bidder, for cash, to satisfy the lien, together with all interest, penalties, costs and expenses due or incurred on account of the tax, lien and sale, the surplus, if any, to be rendered to the person thereto entitled. The sale shall be held at any public place proper for sales on execution, after notice published at least once a week for at least four successive weeks immediately prior thereto in any newspaper of general circulation published in the taxation division wherein the property to be sold is situate, or, if there be no news-

paper published in said taxation division, then in any newspaper of general circulation. Such notice shall also be posted for a like period in at least three conspicuous public places within the taxation division wherein the sale is to be held, one being on such land. The tax collector shall also send by registered mail a notice of such proposed sale, addressed to any person or persons holding any mortgage or other lien recorded or registered in the registry of conveyances or in the office of the assistant registrar of the land court, which notice shall be addressed to the last known address of such person and shall be deposited in the mail at least ten days prior to the date set for such sale. The notice of sale shall contain the name of the person assessed, or from whom the tax is due, the character and amount of the tax, with interest, penalties, costs, expenses and charges accrued, a brief description of the property to be sold, and the time and place of sale, and shall warn the persons assessed or from whom the tax is due, that unless the tax, with all interest, penalties, costs, expenses and charges, is paid before the time of sale appointed, the property advertised for sale will be sold as advertised. The tax collector may include in one advertisement of notice of sale notice of foreclosure of lien or liens upon more than one parcel or item of real property, whether or not owned by the same person or persons and whether or not such lien or liens is or are for the same taxation year or years.

The tax collector, or his assistant, shall, on payment of the purchase price, make, execute and deliver all proper conveyances necessary in the premises and the delivery of such conveyances shall vest in the purchaser the title to the property sold; provided, that the deed to the premises, provided for in this section, shall be recorded within one month of such sale, and provided, further, that the taxpayer may redeem the property sold as aforesaid by payment to the purchaser at such sale, within one year from the date thereof, of the amount paid by such purchaser, together with all costs and expenses which said purchaser was required to pay, including the fee for such recording of deed, and in addition thereto, interest on such amount at the rate of twelve per cent (12%) per annum.

SECTION 67. Time of payment. Each taxpayer shall pay one-half of the real property taxes due from him on or before June 20, and shall pay the remaining portion of such taxes on or before November 20, of the year in which they are assessed, and no other notification or demand than that in this Act provided for shall be required or necessary.

SECTION 68. Delinquent tax lists of uncollectible taxes; publication. On or before December 1 of each year each tax collector

shall prepare a list of all delinquent taxes which in his judgment are not collectible and shall submit such list to the treasurer, auditor and attorney general of the Territory. Such items on the lists as are approved by the treasurer, the attorney general and the auditor, shall be recorded in special books in the tax office as uncollectible, and shall be removed from the other books kept by the tax collector. The only effect of such transfer shall be to make it unnecessary to annually compute the interest and penalties upon such items.

Each tax collector shall also, on or before December 1 of each year, prepare, sign, certify, post and maintain publicly for six months in the tax collector's office and the district court for each district, a complete list of all names of the delinquent taxpayers in his division and the amount of assessed taxes, penalties and interest remaining delinquent by each such taxpayer, including those delinquencies which have been submitted to the treasurer, auditor and attorney general pursuant to the above paragraph.

SECTION 69. Payment enforced, how. If any tax be unpaid when due, the tax collector may proceed to enforce the payment of the same, with all penalties, as follows:

1. By suit or action in assumpsit, in his own name, on behalf of the Territory, for the amount of taxes and costs, or, if such tax is delinquent, for the amount of taxes, costs, penalties and interest, in any district court, irrespective of the amount claimed. Execution may issue upon any judgment rendered in any such suit which may be satisfied out of any real or personal property of the defendant in such suit, without other or further authority.

2. In case the taxpayer is a non-resident or cannot be found within the Territory, the tax collector or attorney general may bring suit to collect any tax due or to become due, with interest, penalties and costs, in any jurisdiction where service can be had upon such taxpayer.

3. By distress upon so much of the goods and chattels of the taxpayer as he may deem sufficient to satisfy the payment of taxes due and the costs and expenses of such distress, or, if the taxpayer is delinquent, sufficient to satisfy the payment of taxes due, costs and expenses of such distress, penalty and interests. Distress of goods and chattels for taxes shall be effected by seizure and sale of the personal property of the delinquent taxpayer. The tax collector shall take possession of and keep such distrained property until the sale. After taking possession, he shall sell the property at public auction after first giving fifteen days' public notice of the time and place of such sale by publication at least once in a newspaper, published in the division and/or by posting such notice in at least three public places in the district where such sale is to

be held. Such sale shall take place within twenty days after seizure except that one continuance may be held not to exceed one week. Sufficient property shall be sold to pay all taxes, penalties, costs and charges. On payment of the price bid for any property sold, the delivery thereof with a bill of sale from the tax collector shall vest the title of such property in the purchaser. No charge shall be made for such bill of sale. All surplus received upon any such sale after the payment of the taxes, penalties, costs and expenses, shall be returned to the owner of the property sold, and until claimed shall be deposited in the tax collector's office subject to the order of the owner. Any unsold portion of the property seized may be left at the place of sale at the risk of the owner. If the owner of the property seized desires to retain or regain possession thereof, he may give a sufficient bond and surety to produce the property at the time and place of sale, or pay all taxes, penalties, interest and costs.

**SECTION 70.** Procedure against unknown or nonresident delinquents. In all cases where taxes assessed to persons unknown or to nonresidents of the taxation division are delinquent and unpaid when due, action may be brought by the tax collector of such division or his assistant in the district court of the district in which the assessment was made and the defendant may be named as unknown or by name if known and a nonresident, as the case may be. In any such case, it shall be a good and sufficient service of summons, binding on all parties in interest, if under the order of the magistrate of the district court the title and the substance of the action and summons, including a return day not less than three weeks from the date of the issuance of such summons, and calling on all parties in interest to appear and defend, shall be published once a week for three consecutive weeks in some newspaper of general circulation in the Territory, and the magistrates of the district courts of the Territory are given jurisdiction to order such service. In an action against a nonresident delinquent, a certified copy of the published notice shall be deposited in the mail, postage prepaid, addressed to such person at his last known address. In such summons and in the notice published, where the defendant is named as unknown, a brief description of the property assessed shall be given. All such actions shall be heard and determined in the same manner as though personal service was obtained and judgment may be entered and execution issued and levied upon property for which the tax was assessed or upon any property of such unknown or nonresident delinquent as may be found within such district.

**SECTION 71.** Disposition of proceeds of real property tax. All real property taxes collected under this Act shall be paid into the territorial treasury at such times, as soon as practicable after col-

lection, as the treasurer shall direct. Out of such taxes paid into the territorial treasury from each county, the treasurer shall retain from time to time in special accounts sufficient for the purposes specified in items (1), (2) and (7), under column III, respectively, of the budget provided for in Section 21 of this Act, and shall pay the balance thereof to the treasurer of such county, within ten days after the same have been paid into the territorial treasury, for the purposes specified in items (3), (4), (5), (6), (8), (9) and (10) under column III of said budget. The county treasurer shall, from time to time, allot from such balance sufficient for the purposes specified in said items (3), (4), (5), (6) and (8), respectively, and shall keep such allotments in special accounts for use for such purposes only and shall under no circumstances allow any part thereof to be used for any other purpose; nor shall the territorial treasurer allow any moneys so retained for the purposes specified in said items (1), (2) and (7) to be used for any other purpose; provided, however, that if any amount included in item (8) shall, by law, be required to be retained by the territorial treasurer for any purpose specified by law, such amount shall be so retained by the treasurer and applied to such purpose in the same manner as in the case of items (1), (2) and (7). If at any time there shall be insufficient moneys for the purposes of any special account, moneys in the general account of the Territory or county, as the case may be, may be used for such purposes, in which case such general account may later be reimbursed by transfers from such special account.

Of the moneys paid to any county as aforesaid, after the requirements of said items (3), (4), (5), (6) and (8) shall have been satisfied, not more than six-sevenths (6/7ths) thereof shall be expendable for current expenses and the balance shall be expendable only for permanent improvements.

All property taxes (including real and personal property taxes for any year preceding the year 1933, and taxes collected by reason of assessments of omitted property, additional assessments and/or the settlement of tax appeals) collected during any calendar year in any county shall be applied on account of the requirements of such county for such year as set forth in its budget for such year, not to exceed, however, in the aggregate, the amount set forth in item (11) under column III of said budget or the amount fixed by said Section 21 as the tax rate limit for such county, whichever is the smaller. Any such taxes collected during such year in such county in excess of the last mentioned amount shall be retained by the treasurer and applied to meet the requirements of such county for the succeeding calendar year and shall by him be deducted from the amount which would otherwise be used by him in fixing the rate for such county for said succeeding calendar year pursuant

to said Section 21, thereby reducing such tax rate. Such excess collections shall not be taken into consideration by the board of supervisors of such county in fixing and submitting to the treasurer its budget for such succeeding calendar year pursuant to Section 21.

All payments to be made by the territorial treasurer as aforesaid shall be made upon warrants issued by the territorial auditor; provided, however, that nothing in this Act contained shall be construed as in any way amending or repealing the provisions of any law (not specifically amended or repealed by this Act), authorizing the withholding, by the territorial treasurer or the territorial auditor, of moneys in the territorial treasury belonging or due to any county for the payment of principal, interest and/or sinking fund charges for territorial bonds, and/or any other charges.

**SECTION 72.** Repeal of inconsistent provisions. Subject to the provisions of Section 75 of this Act, Sections 1284 to 1300, both inclusive, 1302 to 1305, both inclusive, 1315 to 1323, both inclusive, 1327, 1328, 1331A and 1332 to 1387, both inclusive, in Chapter 102 of the Revised Laws of Hawaii 1925, as any of said sections may have been amended, are hereby repealed.

**SECTION 73.** Effect of unconstitutionality. If any section, subsection, sentence, clause or phrase of this Act is, for any reason, held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Act. The legislature hereby declares that it would have approved this Act and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more other sections, subsections, sentences, clauses or phrases be declared unconstitutional.

**SECTION 74.** Immediately upon the effective date of this Act all property, including offices, furniture and fixtures, equipment, records, stationery and supplies, in the possession or custody of any tax assessor, assistant tax assessor or any subordinate thereof, used for, or in connection with, the assessment and/or collection of territorial property and/or income taxes, shall forthwith be transferred to or into the custody and control of the tax commissioner or his deputy, agent or assistant, and all such assessors, assistant assessors and subordinates, and any other persons having the custody or possession of any property used in connection with the assessment and/or collection of territorial property and/or income taxes, shall forthwith surrender or deliver the same to the tax commissioner or his deputy, agent or assistant. Any of such property in the possession, custody or control of the treasurer of the Territory, used in connection with the assessment and/or collection of territorial property and/or income taxes and not required by the treasurer in connection with the performance of his

official duties on and after the effective date of this Act, shall by him be surrendered or delivered to the tax commissioner, his deputy, agent or assistant. Any person wilfully failing or refusing to comply with the provisions of this section shall be guilty of a misdemeanor.

SECTION 75. This Act shall take effect on and after July 1, 1932, provided:

(1) That the divisional boards of review and the tax appeal court shall not commence to function under this Act prior to January 1, 1933, but the members thereof may be appointed, and rules relating to procedure before and appeals from such boards and court may be made, and forms to be used in connection with such appeals may be prescribed, prior to said date.

(2) That real and personal property tax appeals pending on July 1, 1932, shall be continued and prosecuted to final determination or completion in the same manner and under and subject to the same procedure and conditions, and before the same tribunals, as if this Act had not been passed.

(3) That until separate records shall have been compiled the records of all taxation officers in the Territory may be used either by the assessors or the tax collectors under this Act in connection with the performance of their respective duties and functions and any such records which would have been sufficient for any particular purposes or as the basis for any particular action relating to assessment and/or collection of real and personal property taxes under the law existing prior to the effective date of this Act shall be deemed to be sufficient for the same purposes or as a basis for the same action by the appropriate officers under this Act.

(4) That all matters, other than tax appeals, relating to the taxation of real and personal property pending on the effective date of this Act, shall be continued and prosecuted to final determination or completion by the appropriate officers constituted by this Act and such officers shall, with respect to such matters, have and succeed to all the rights, powers, privileges and duties (then remaining unperformed) pertaining to their respective offices which were theretofore held or enjoyed by, or imposed upon, the officers theretofore administering or prosecuting such matters.

(5) That this Act shall not be construed as affecting in any manner, to the detriment of the Territory, any tax liens, taxes, interest, fines, penalties, forfeitures, or other liabilities or obligations, existing, due or incurred prior to the effective date of this Act, nor as affecting the liability of any person to prosecution for any misdemeanor or other criminal offense committed prior to the effective date of this Act under any statutes hereby repealed or superseded; and all such liens, taxes, interest, fines, penalties, forfeitures, liabilities, obligations, misdemeanors and other offenses

may be enforced, collected, prosecuted or punished, as the case may be, in the same manner, to the same extent and subject to the same conditions, except as to the substitution, in proper cases, of the officers provided for by this Act in place of those provided for by the pre-existing law, as if this Act had not been passed.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 41

[S. B. No. 7]

AN ACT TO AMEND SECTION 1324 AS AMENDED, 1325 AS AMENDED, 1326, 1331 AS AMENDED, AND 1331B OF THE REVISED LAWS OF HAWAII 1925, AND TO REPEAL ACT 233 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO CERTAIN EXEMPTIONS FROM PROPERTY TAXES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1324 as amended, of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

"Sec. 1324. Lepers. Any person who has been declared by authority of law to be a leper and is detained and confined as such, shall, so long as he is so detained and confined, be exempted from real property taxes on all real property owned by him on the date when he was declared to be a leper, up to, but not exceeding, a taxable value of ten thousand dollars (\$10,000.00); provided, that any such person who has been temporarily released shall, so long as he remains or continues under such temporary release, still maintain the status of a leper within the meaning of this section, and as such shall be entitled to said exemption."

SECTION 2. Section 1325, as amended, of said Revised Laws, is hereby amended to read as follows:

"Sec. 1325. Property exempt. The following real property shall be exempt from real property taxes; real property belonging to and actually used by:

"(1) Incorporated or private schools not operated for profit, the land of such schools exempt from taxation being limited to such area of land as may be used for building and campus ground with not more than twenty additional acres for agricultural or dairying purposes;

"(2) The Queen's Hospital, the Kapiolani Maternity & Gynecological Hospital, the Leahi Home, or any other public hospital which maintains a free ward; the property of all hospitals exempt from taxation being limited to that actually in use for hospital purposes;

"(3) Religious societies, the land of such societies exempt from taxation being limited to church sites and parsonages, as long as they are occupied as such and provided the titles of the same are vested in the names of the religious societies claiming such exemptions, and burying grounds not operated for profit, such sites and burying grounds not to exceed twelve acres each in extent;

"(4) The Lunalilo Home;

"(5) Public Library associations;

"(6) Any Young Men's or Young Women's Christian Association, which is actually and exclusively used for the moral, physical, intellectual and religious improvement of men or women;

"(7) The Kaiulani Home for Girls;

"(8) The Salvation Army at Manoa and Kaimuki;

"(9) The Palama Settlement;

"(10) The Cluett Home;

"(11) The Father Louis Boys' Home at Hilo;

"(12) The Maui County Fair and Racing Association, for the County of Maui, and used for county fair and racing purposes;

"(13) The Aloha Circle of the King's Daughters and Sons of Hilo;

"(14) The King's Daughters Home, Kaimuki;

"(15) The Social Service Bureau, Honolulu, including the property held by it in trust for a home for aged and indigent Chinese;

"(16) The Susannah Wesley Home in Honolulu;

"(17) The Hawaiian Mission Children's Society, an eleemosynary corporation, including its museum, library and cemetery;

"(18) The Board of the Hawaiian Evangelical Association and located at its headquarters, known as the Mission Memorial, on King Street, Honolulu, provided, however, that this general exemption shall not apply to any portion of the said property used for income producing purposes, separate and distinct from the general purposes of the association;

"(19) The St. Francis Hospital, situated on Liliha Street, Honolulu, used or to be used for hospital purposes, provided, however, that the said property shall be used for no other than hospital purposes;

"(20) The Maui Aid Association of the County of Maui;

"(21) The Alexander House Settlement Association of the County of Maui;

"(22) The Hawaiian Humane Society, including the Animal Home situate at the corner of Koula and Pohukaina Streets, Honolulu;

"(23) The Honolulu Academy of Arts, situated on Beretania Street, Honolulu, so long as the same shall be open to the public free of charge at least three days of each week;

"(24) The Salvation Army, located on Vineyard Street, Honolulu, and used as an industrial center, so long as the same is maintained as an industrial center administered by the Salvation Army;

"(25) The Kona Japanese Hospital, County of Hawaii, actually and solely used for hospital purposes, so long as said hospital maintains a free ward;

"(26) The Korean Mutual Aid Society of Hawaii, used as a home for aged and indigent Korean men, so long as the property is used exclusively for such purpose;

"The following property shall also be exempt from such taxes:

"(27) All that land at Kalaepohaku, Kaimuki, City and County of Honolulu, held for the use of St. Louis College, provided, however, that this land is used for no other purpose than that of education;

"(28) The property belonging to the Evangelical Lutheran Church, situated on Green Street, Honolulu, designated and used as the parsonage or residence for the pastor of said church, so long as the same shall be so used;

"(29) The property of the Hawaiian Congregation of St. Andrew's Cathedral Parish, situated on Sierra Avenue, Kaimuki, designated and used as the parsonage or residence for the pastor of said church, so long as the same shall be so used;

"(30) The property belonging to the Epiphany Mission located at Kaimuki, designated and used as a parsonage or residence for the pastor of said church, so long as the same shall be so used;

"(31) The property belonging to the Hawaii Methodist Mission, situated on Hillside Avenue, Honolulu, so long as the same shall be used for the purposes of a parsonage, or of a residence of the Superintendent of the Mission;

"(32) Such portions of the Ahupuaa of Moanalua, Honolulu, held by the trustees under the will and of the estate of S. M. Damon, deceased, as are known as the Moanalua Gardens and golf links, so long as said gardens shall be open to the public free of charge, and so long as all the revenues derived from said golf links are devoted wholly to the maintenance and upkeep thereof;

"(33) All real property belonging to the Girl Scouts of Oahu, an eleemosynary organization;

"(34) The property belonging to the Estate of Daniel Paul Rice Isenberg, deceased, known as the 'Isenberg Memorial Lot',

and situated at Lihue, Kauai, at the corner of the government road and Hotel Road, containing an area of 0.3 acre;

"(35) All that property belonging to the Imperial Council Ancient Arabic Order of the Nobles of the Mystic Shrine for North America, formerly known as the Dowsett property, located on Punahou Street, Honolulu, so long as the same is maintained as a hospital for crippled children;

"(36) The property belonging to the S. W. Wilcox Trust, an eleemosynary trust, and known as the 'David Belden Lyman and Sarah Joiner Lyman Memorial', situated at Hilo, Hawaii, and containing an area of .78 acre; and

"(37) The property belonging to Haili Church at Waiakea, Hilo, Hawaii, designated and used as a parsonage or residence for the pastor of said church, so long as the same shall be so used."

SECTION 3. Section 1326 of said Revised Laws is hereby amended by inserting, at the end of the second paragraph thereof, a proviso to read as follows:

"Provided, however, that the exemption herein provided shall apply only to such lands as the board of commissioners of agriculture and forestry shall certify to be necessary for the official forest policy of the Territory, and that non-user thereof by the owner seeking exemption is calculated to result in benefit to the public by checking erosion, moderating the force of freshets, regulating the flow of streams and/or assisting in the recharge of the artesian basins."

SECTION 4. Section 1331, as amended, of said Revised Laws is hereby amended to read as follows:

"Sec. 1331. Home exemptions. (a) Real property owned and occupied only as his or their home by any individual or individuals, shall be exempt only to the following extent from property taxes:

"1. Totally exempt upon that portion of the value thereof not in excess of \$1500.00;

"2. Exempt as to one-half of that portion of the value thereof in excess of \$1500.00 but not exceeding \$5000.00.

(b) Provided, however:

"1. That no such exemption shall be allowed to any corporation, copartnership or company;

"2. That such exemption shall not be allowed on more than one home for any one taxpayer;

"3. That a husband and wife shall not be permitted exemption of separate homes owned by each of them, unless they are living separate and apart, in which case they shall be entitled to one exemption, to be apportioned between each of their respective homes in proportion to the value thereof;

"4. That no person living on premises, a portion of which is used as a store, shall be entitled to an exemption thereon.

"(c) For the purposes of this section, the word 'home' shall include the entire homestead when the same is occupied by the taxpayer as such and shall also include houses where the owner sublets not more than one room to a tenant, and also shall include premises held under an agreement to purchase the same for a home, where the agreement has been duly entered into and recorded prior to January 1st of the year for which the exemption is claimed, whereby the purchaser agrees to pay all taxes while purchasing said premises."

SECTION 5. Section 1331B of said Revised Laws is hereby amended to read as follows:

"Sec. 1331B. Condition precedent to certain exemptions. None of the exemptions from taxation granted in Sections 1324, 1325, 1329, 1330 and 1331 shall be allowed in any case, unless the claimant shall have filed with the assessor, on or before January 31 of the year for which such exemption is claimed, a return of the property involved, in such form as shall be prescribed by the tax commissioner, and shall, in such return, have claimed exemption from taxation."

SECTION 6. Act 233 of the Session Laws of Hawaii 1931, is hereby repealed.

SECTION 7. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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#### ACT 42

[S. B. No. 4]

#### AN ACT TO PROVIDE FOR THE LEVYING AND COLLECTING OF A BUSINESS EXCISE TAX.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Excise tax. There shall be levied and assessed each year upon each person doing business within the Territory, except as otherwise in this Act provided, an excise tax in the manner and at the rate hereinafter provided, which tax shall be deemed to be levied for the doing of such business for the taxable year preced-

ing the one in which the tax is regularly assessed. Such tax shall be in addition to any license or other fee prescribed by any other law.

SECTION 2. Definitions. "Person", within the meaning of this Act, shall include every individual, partnership, firm, society, unincorporated association, group, hui, joint stock company, corporation, and trust estate, whether said persons are doing business for themselves or in a fiduciary capacity, and whether the individuals are residents or non-residents of the Territory of Hawaii and whether the corporation or other association is created and/or organized under the laws of the Territory of Hawaii or of another jurisdiction. The term "person", however, shall not include public utility corporations in so far as their public utility business is concerned, insurance companies, banks and persons receiving salaries and wage earners, so far as their salaries or wages are concerned.

"Doing business" within the meaning of this Act shall include the management or dealing with property, real, personal or intangible, and any pursuit, trade, industry, profession, employment, enterprise, vocation, agency, calling or occupation of whatever description or any other activity relating to or connected with property, trade, industry, commercial or financial affairs or business in any form whatsoever, irrespective of where the products of such activities or the commodities dealt in are sold and irrespective of whether the proceeds of sales or business are transmitted or not to the Territory. The foregoing enumeration of what is to be included in the term "doing business" is not to be considered exclusive of any other meaning attributable thereto. The following, however, shall not be considered doing business:

(a) The management of, or dealing with, or activities in connection with, property where such property, while so managed or dealt with, or while such activities are carried on in connection therewith, is exempt from property taxes;

(b) Merely organizing or holding meetings in the Territory by stockholders of the corporation or by persons constituting a business firm.

"Taxable year", as used in this Act, shall mean taxable year as defined by the territorial income tax laws.

SECTION 3. Rate and basis. The amount of the excise tax due from each person shall be two per cent (or such smaller percentage as shall be determined in the manner provided by this section) of an amount equal to the sum of—(1) the net taxable income, if any, of such person obtained in doing business within the Territory for the preceding taxable year, and (2) the operating costs of such person in doing business within the Territory for the preceding taxable year; if, however, doing business in the preceding tax-

able year has resulted in a net loss, the amount of such net loss shall be deducted from the amount of such operating costs. Such net income, operating costs and net loss shall be determined in accordance with the income tax laws of the Territory and this Act. Provided, however, that in computing the excise tax on accountants, architects, attorneys, dentists, engineers, physicians and surveyors, neither net income nor net loss from their practice or profession shall be considered in the measure of the tax.

Such rate shall be determined as follows:

The director of the bureau of the budget on or before the 31st day of March of each calendar year, commencing with the year 1933, shall, with the approval in writing of the governor, submit to the treasurer an estimate of the amount of money necessary, in addition to all other estimated revenues of the Territory for such year, to be raised by said excise tax during such year to meet the estimated requirements of the Territory for such year. Such estimated amount shall not, however, exceed four million dollars. The treasurer, upon the basis of the figures shown by the returns made by persons under this Act for their respective preceding taxable years up to and including the 20th day of April of the current calendar year (taking into consideration uncontested adjustments made up to and including said date), all of which information shall be furnished him by the commissioner not later than the 1st day of May of such current year, shall thereupon compute the rate per centum at which such excise tax must be assessed in order to yield the amount of such estimate during such current year. If the amount of the net income or net loss, or of the operating costs, shown by any person's return shall be disputed by the commissioner and such dispute shall not have been finally determined by appeal or otherwise prior to said 20th day of April, the treasurer shall adopt, as the basis for his computation of such rate, the amounts claimed by such person to be correct. If the rate so determined shall exceed two per centum, the treasurer shall reduce such rate to, and adopt, two per centum as the rate for such excise tax.

SECTION 4. Operating costs. In computing operating costs, there shall be included the following:

1. All taxes paid or accrued for payment to the federal government on income from doing business, which income is not exempt from taxation under the territorial income tax law; such taxes shall be computed at such rates and with such exemptions and deductions as would apply under the federal income tax laws were such income the only income of such persons;
2. All other taxes and/or license fees paid or accrued for payment to the federal government upon the business carried on within the Territory;
3. All taxes and license fees paid or accrued for payment to the

territorial government or any political subdivision thereof, but excluding frontage and improvement taxes and/or assessments;

4. All salaries, wages and other compensation paid for services actually rendered in the Territory;

5. Depreciation and amortization on property in the Territory used in the business so far as the same is allowed as a deduction under the territorial income tax laws;

6. Expenses incurred for marketing and agency costs within the Territory;

7. Costs of crops grown by the taxpayer within the Territory;

8. All ordinary and necessary expenses paid or accrued for payment for business operations actually conducted within the Territory, provided, however, that the following items shall be excluded from the computation of such expenses:

(a) Interest;

(b) Rents;

(c) When the business includes the purchase and sale or dealing in or with goods and products, the purchase price of the goods and products so purchased and sold, or the purchase price of merchandise and/or materials purchased, and incorporated and remaining in such goods or products;

(d) The cost of merchandise and/or materials purchased, and incorporated and remaining in the finished work required under a construction contract;

(e) In the case of a subcontractor under a construction contract, the amount received by him for the performance of a subcontract for any portion of the work required under such contract, but excluding therefrom the amount received for merchandise and/or materials mentioned in subparagraph (d). This paragraph shall not be construed as authorizing the deduction of such amount from the operating expenses of the contractor;

9. In any case where a person shall claim and be allowed, as a deduction from gross income under the territorial income tax law, expenses for operations outside of the Territory on the ground that such expenses constitute a part of the cost of actually doing business within the Territory, such expenses shall be included as operating costs within the meaning of this Act, excepting however, the items enumerated as exclusions in paragraph 8-(b), 8-(c), 8-(d) and 8-(e) of Section 4.

SECTION 5. Assessments. Each person doing business within the Territory shall be assessed in accordance with the provisions of this Act. The tax commissioner shall prescribe the forms in which returns shall be made so as to show clearly the liability of each person subject to this tax, and may provide in such forms for such additional information as he may deem necessary. Returns shall be filed with the tax commissioner on or before the 20th day

of March of the calendar year following the close of each taxable year. Each tax collector shall mail, postage prepaid, or deliver on or before June 15 of each calendar year to all persons assessed for excise taxes in his division for the preceding taxable year, respectively, tax bills demanding payment of such taxes due from such persons respectively, but no person shall be excused from the payment of any such tax or delinquent penalties thereon by reason of failure on his part to receive, or failure on the part of the tax collector so to mail or deliver, such bill. Such bill, if mailed, shall be addressed to the person concerned at his last known address or place of residence. All provisions of the laws of the Territory, not inapplicable and not inconsistent with the provisions of this Act, relating to the assessment of income taxes and the powers and duties of the tax commissioner in connection therewith, and with respect to appeals from such assessments (including, among other things, and without prejudice to the generality of the foregoing language, provisions relating to the ascertainment, computation and determination of net taxable income, methods of accounting and taxable years or other taxable periods, returns, regular and jeopardy assessments, limitation periods, enforcement of attendance of witnesses and production of evidence and examination of witnesses and records, appeals and/or other adjustments, and the effect of assessments, tax books, lists and other official tax records as evidence) are hereby made applicable to assessments under this Act. Provided that where a jeopardy assessment is made prior to the date upon which the rate of excise tax for the current taxable year is determined, the rate for the purposes of such jeopardy assessment shall be two per cent (2%). Provided, further, that if the person against whom such jeopardy assessment is made shall give security, as provided in the territorial income tax laws with respect to the giving of such security, for the making of a return and the payment of such tax at the times prescribed by law, in such event the rate for the purpose of such jeopardy assessment shall thereafter be adjusted so as to be equivalent to the rate thereafter regularly fixed in accordance with this Act for such taxable year.

SECTION 6. Payments; additional assessments. (a) The tax provided for by this Act shall be due on the first day of January of the calendar year immediately following the end of the taxable year and one-half thereof shall be payable on or before the 20th day of June of such calendar year and the remaining one-half shall be payable on or before the 20th day of November of such calendar year. Additional assessments shall be made in the manner, under the circumstances, and for the purposes, and notice thereof shall be given as is provided in the territorial income tax laws with respect to additional assessments of income taxes. Pro-

vided, however, that where final notice of such additional assessment shall be given more than twenty days prior to June 20 of the current year following the end of the taxable year, in such case the amount of such additional assessment shall be due and payable not later than said 20th day of June. All provisions of territorial law, not inapplicable and not inconsistent with the provisions of this Act, with respect to the payment or collection of taxes and the powers and duties of the tax commissioner and/or treasurer of the Territory and/or tax collectors, in connection therewith (including, among other things and without prejudice to the generality of the foregoing language, provisions relating to: delinquent and other penalties, jeopardy assessments, the effect of assessments, tax books, lists and other official tax records as evidence, and including provisions of other laws incorporated by reference into said territorial income tax laws) and with respect to the rights and liabilities of taxpayers and other persons in connection with any matters dealt with by such income tax laws, are hereby made applicable to the taxes and the collection of taxes imposed under this Act.

(b) In the case of any contractor entering into a construction contract with the Territory or any political subdivision, or any department or agency thereof, the auditor of the Territory or political subdivision, or other officer or agent thereof charged with the disbursement of the funds payable to such person under said contract, shall withhold from the amount, or any installment thereof, payable under said contract, one per cent (1%) thereof on account of the tax imposed by this Act upon the doing of business in connection with such contract. The amount or amounts so withheld shall be paid to the territorial treasurer. The operating costs and net profit (if any) of such contract shall be included in the return of the contractor for the taxable year involved under this Act, and the amount so withheld shall be deemed to be a payment on account of the excise tax payable by such contractor for such taxable year and shall be credited accordingly in the final computation of the tax due and payable under this Act by such contractor for such taxable year. If it shall be claimed in the return of such contractor, and shall be found by the tax commissioner, that such advance payment exceeds the amount payable by such contractor for such year, the amount of such excess shall be refunded as soon as may be to such contractor out of any receipts in the territorial treasury on account of excise taxes, such refund to be made upon written authorization of the tax commissioner to the treasurer, or upon presentation of a certified copy of a final judgment upon an appeal taken as hereinafter next provided. Notice of disallowance of any such refund claimed, or any portion thereof, shall be given in the same manner as in the case of addi-

tional assessments under this Act, with similar rights of appeal from such disallowance.

(c) When any person shall apply to the proper authority of any county or city and county of the Territory, authorized by law to issue building permits, for a building permit, such authority shall, before issuing such permit, collect, in addition to any other fees in connection with the issuance of such permit, an amount equal to one per cent (1%) of the estimated cost of the building or other improvement covered by such permit, and shall pay such amount to the territorial treasurer. Such amount shall be deemed to be paid on account of the person or persons doing business in connection with the construction of such building or improvement, to be adjusted at the end of the taxable year with respect to the proper persons liable to pay an excise tax in such connection who shall have paid said amount or any portion thereof. Application for such adjustment shall be made by the persons concerned in their respective returns made under this Act for the taxable year involved, and, if found to be properly claimed, shall be credited accordingly in the final computation of the excise tax due and payable under this Act by such persons for such year. If it shall be claimed in the return of any such person and shall be found by the commissioner, that such advance payment on account of such person exceeds the amount payable by him for such year, the amount of such excess shall be refunded as soon as may be to such person out of any receipts in the territorial treasury on account of excise taxes, such refund to be made upon written authorization of the tax commissioner to the treasurer, or upon presentation of a certified copy of a final judgment upon an appeal taken as hereinafter next provided. Notice of disallowance of any such refund shall be given in the same manner as in the case of additional assessments under this Act, with similar rights of appeal from such disallowance.

(d) After the approval of this Act, every bond required, under the provisions of Chapter 195, as amended, of the Revised Laws of Hawaii 1925, to be filed by a foreign corporation with the treasurer of the Territory, shall, in addition to all other conditions required by law, be conditioned to make returns and pay all excise taxes legally levied or assessed against such corporation in accordance with the provisions of this Act and otherwise to comply with the valid and applicable provisions of this Act, and in respect of such condition shall be subject to all provisions of said chapter applicable in respect of other conditions required by said chapter.

SECTION 7. Constitutionality; construction of Act. Where a person is engaged in a business which the Territory cannot legally tax and a business which can be legally taxed, the tax imposed by

this Act shall be deemed to have been levied solely on the business subject to taxation. This proviso shall not be construed to exclude from the measure of the tax any items attributable to such non-taxable business, except as provided in the next paragraph.

If for any reason any items or portions thereof included in the basis for the computation of the tax against any particular person cannot legally be so included therein, the tax payable by such person shall be computed upon the basis of those items and/or portions thereof which can legally be included in said basis.

If for any reason this tax is held invalid as applied to any person, that shall not invalidate the entire tax laid on such person and a tax shall be paid equivalent to that tax which could be legally assessed under this section.

If for any reason this tax is held invalid in whole or in part, as applied to any person or class of persons, that shall not invalidate the tax as applied against any other person or class of persons.

If any section, subsection, sentence, clause or phrase of this Act is, for any reason, held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Act. The legislature hereby declares that it would have approved this Act and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more other sections, subsections, sentences, clauses or phrases be declared unconstitutional.

**SECTION 8.** Disposition of funds. All taxes collected under the provisions of this Act shall be territorial realizations.

**SECTION 9.** This Act shall take effect as of January 1, 1932, provided that if for any reason it shall be found that the tax imposed by this Act may not legally be imposed upon the doing of business for that portion of the first taxable year under this Act which precedes the passage of this Act, in such event said tax shall be deemed to be levied upon the doing of business for that portion of said taxable year which follows the passage of this Act, but in such event the tax shall be measured—(a) by the net income and operating costs, or by the operating costs less the net loss, as the case may be, for the whole of such taxable year, or (b) if such method be found to be invalid, then by the net income and operating costs, or by the operating costs less the net loss, as the case may be, for the portion of such taxable year succeeding said date of passage. This Act shall not apply to business done under construction contracts executed prior to the date of the approval of this Act.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 43**

[S. B. No. 8]

**AN ACT TO IMPOSE A TAX UPON PUBLIC UTILITIES AND TO PROVIDE FOR THE COLLECTION THEREOF.***Be it Enacted by the Legislature of the Territory of Hawaii:*

**SECTION 1.** Public utility tax. In lieu of all taxes other than income taxes, the fees prescribed by chapter 132 of the Revised Laws of Hawaii 1925, as amended, and any tax specifically imposed by the terms of its franchise, there shall be levied and assessed upon each public utility within the Territory a tax of such rate per cent of its gross income each year from its public utility business as shall be determined in the manner hereinafter provided.

**SECTION 2.** Definitions. (a) The term "public utility" as used in this Act shall have the meaning given that term in section 2208, as amended, of the Revised Laws of Hawaii 1925.

(b) The term "gross income" shall have the meaning of that term as used in section 2207 of said Revised Laws.

(c) The term "net operating income" means the operating revenues less the operating expenses and tax accruals, including, in the computation of such revenues and expenses, debits and credits arising from equipment rents and joint facility rents.

**SECTION 3.** Returns. Each public utility on or before March 20 in each year shall file with the tax collector for the division within which the principal office of the public utility is maintained, a return in such form as the tax commissioner may prescribe, showing its taxable gross receipts for the preceding calendar year. In case any public utility carries on other lines of business than its public utility business, the receipts therefrom shall not be subject to tax under this Act, but the same tax liabilities shall attach to such public utility on account of such other lines of business and the real property used in connection therewith as would exist if no public utility business were done.

**SECTION 4.** Rate how determined. The rate of the tax upon the gross income of any public utility for the purposes of this Act shall be determined as follows:

If the ratio of the net income of the company to its gross income is fifteen per cent (15%) or less, the rate of the tax on gross income shall be five per cent(5%); for all companies having net income in excess of fifteen per cent (15%) of the gross, the rate of the tax on gross income shall increase continuously in proportion to the increase in ratio of net income to gross, at such rate

that for each increase of one per cent (1%) in the ratio of net income to gross, there shall be an increase of one-fourth of one per cent (1/4%) in the rate of the tax.

The following formula may be used to determine such rate, in which formula the term "r" is the ratio of net income to gross income, and "x" is the required rate of the tax on gross earnings for the utility in question:

$$x = (1.25 + 25r)\%;$$

provided, however, that in no case shall "x" be less than five per cent (5%).

SECTION 5. Assessments; payments; income tax laws applicable. The tax imposed by this Act shall be assessed against each public utility in the manner provided by this Act, and shall be paid to the tax collector, at the times, and in the manner (in installments or otherwise) prescribed by the income tax laws of the Territory with respect to persons whose returns are made upon a calendar year basis. The tax commissioner shall prescribe the forms in which returns shall be made so as to reflect clearly the liability of each public utility subject to this tax, and may provide in such forms for such additional information as he may deem necessary. All provisions of the laws of the Territory, not inapplicable and not inconsistent with the provisions of this Act, relating to returns for income tax purposes, the assessment (including additional assessments), collection and payment (in installments or otherwise) of income taxes and the powers and duties of the tax commissioner, assessors, collectors and the territorial treasurer in connection therewith, and relating to appeals from and/or other adjustments of such assessments, limitation periods for assessments, enforcement of attendance of witnesses and the production of evidence, examination of witnesses and records, the effect of assessments, tax books and lists and other official tax records as evidence, delinquent dates and penalties, and the rights and liabilities (civil and criminal) of taxpayers and other persons in connection with any matters dealt with by such income tax law, are hereby made applicable (a) to the taxes and the assessment, payment and collection thereof, provided by this Act, and (b) to the tax commissioner, tax assessors, tax collectors and territorial treasurer in connection with such taxes and the assessment, payment and/or enforcement of payment and collection thereof, and (c) to taxpayers and other persons affected by the provisions of this Act, as the case may be.

SECTION 6. Disposition of funds. All taxes collected under the provisions of this Act shall be territorial realizations.

SECTION 7. This Act shall be in effect on and after January 1, 1933.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 44

[S. B. No. 5]

AN ACT RELATING TO THE TAXATION OF INCOME.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Normal tax on corporations. There shall be assessed, levied, collected and paid for each taxable year a tax of seven and one-half per cent ( $7\frac{1}{2}\%$ ) upon the net income of every corporation doing business in or receiving or deriving income from sources within the Territory; provided, however, that all banks and insurance companies exclusively taxable under the provisions of other laws, and also all corporations, companies, associations or trusts conducted solely for charitable, religious, educational or scientific purposes, including fraternal beneficiary societies, shall not be taxable under this Act.

SECTION 2. Normal tax on individuals. There shall be assessed, levied, collected and paid for each taxable year upon the net income of every individual doing business in or receiving or deriving income from sources within the Territory, a tax equal to the sum of the following:

Two per cent (2%) of the amount of net income not in excess of five thousand dollars (\$5,000.00);

Two and one-half per cent ( $2\frac{1}{2}\%$ ) of the amount of net income in excess of five thousand dollars (\$5,000.00) but not in excess of ten thousand dollars (\$10,000.00);

Three per cent (3%) of the amount of net income in excess of ten thousand dollars (\$10,000.00) but not in excess of twenty thousand dollars (\$20,000.00);

Three and one-half per cent ( $3\frac{1}{2}\%$ ) of the amount of net income in excess of twenty thousand dollars (\$20,000.00) but not in excess of forty thousand dollars (\$40,000.00);

Four per cent (4%) of the amount of net income in excess of forty thousand dollars (\$40,000.00) but not in excess of seventy thousand dollars (\$70,000.00);

Four and one-half per cent ( $4\frac{1}{2}\%$ ) of the amount of net in-

come in excess of seventy thousand dollars (\$70,000.00) but not in excess of one hundred thousand dollars \$100,000.00); and

Five per cent (5%) of the amount of net income in excess of one hundred thousand dollars (\$100,000.00).

SECTION 3. Net income. Net income means the amount remaining after subtracting the total of deductions as defined in Section 5 from gross income computed under Section 4, in accordance with all provisions of this Act and all regulations lawfully adopted hereunder which are applicable.

SECTION 4. (a) Gross income includes what. Gross income includes all gains, profits and income derived or received from any and every source in the Territory, whether or not connected with a trade or business, and also all gains, profits and income derived or received from all property owned and every trade or business carried on in the Territory and also all commissions, fees, wages, salaries, bonuses, and every and all other kinds of compensation paid for or attributable to personal services performed within the Territory.

(b) Exclusions from gross income. The following items shall not be included in gross income of corporations and/or individuals as is more fully specified hereinafter and shall be excluded from taxation under this Act;

(1) Dividends. Dividends upon the stock of any corporation, national banking association or insurance company, received by an individual or corporation;

(2) Capital gains. Capital gains of an individual or corporation resulting from the purchase, sale, exchange or other acquisition or disposition of real property, stocks, bonds, notes or other like securities shall not be included in gross income; provided, however, that any individual or corporation, who or which is engaged in the business of the purchase, sale, exchange or other acquisition or disposition of real property, stocks, bonds, notes or other like securities shall include in gross income all profits realized from the purchase, sale, exchange or other acquisition or disposition of all such property as was acquired, used or disposed of in connection with such business; but capital gains of any individual or corporation who or which is engaged in such business resulting from the purchase, sale, exchange or other acquisition or disposition of real property, stocks, bonds, notes or other like securities acquired by such individual or corporation only for investment and held only for investment and which said property was not acquired in connection with or used in the conduct of such business in any way, shall not be included in gross income;

(3) Gifts, et cetera. The value of all property of every kind and sort acquired by an individual or corporation by gift, bequest

or devise, and the value of all property acquired by an individual by descent or inheritance; (but the income from all such property shall be included in gross income);

(4) Life insurance. Amounts received by an individual or corporation under any life insurance policy or contract paid by reason of the death of the insured, whether in a single sum or in installments;

(5) Reimbursements for personal injuries. Amounts received by an individual under any accident insurance or health insurance policy or contract or under workmen's compensation acts or employer's liability acts, as compensation for personal injuries, death or sickness, including also the amount of any damages or other compensation received, whether as a result of suit or by private agreement between the parties on account of such personal injuries, death or sickness;

(6) Damages. Amounts received by an individual as compensatory damages for any tort injury to the person, character or reputation of an individual or tort injury causing the death of an individual, or received by an individual or corporation as compensatory damages for any tort injury to or destruction of property, whether as the result of suit or by private agreement between the parties; provided, however, that amounts received by an individual or corporation as punitive damages for tort injury or breach of contract injury shall be included in gross income;

(7) Alimony. Amounts received as alimony and other similar payments and settlements;

(8) Tax free interest. Interest upon such obligations of a state or territory or any political subdivision thereof, or of the District of Columbia, or of the United States or of its possessions as are exempt by law from all taxation upon principal and interest;

(9) Miscellaneous. Receipts which are exempt from taxation under an income tax act of a territory by virtue of the Constitution of the United States, the Hawaiian Organic Act or Acts of Congress;

(c) Inventories. Whenever in the opinion of the commissioner the use of inventories is necessary in order to determine clearly the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the commissioner may prescribe as conforming as nearly as may be to the best accounting practice in the trade or business and as most clearly reflecting the income, and conforming as nearly as may be, to the forms and methods prescribed by the United States Commissioner of Internal Revenue under the acts of Congress then providing for the taxation of income insofar as such forms and methods are applicable.

SECTION 5. (a) Deductions from gross income. In computing net income there shall be allowed as deductions:

(1) Expenses. All actual operating and business expenses paid or incurred or accrued during the taxable year in carrying on any trade or business including reasonable amounts for salaries or other compensation for personal service or attributable to personal services actually rendered, traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of a trade or business and rentals or other payments required to be made as a condition to the continued use or possession for the purpose of the trade or business, of property to which the individual or corporation has not taken or is not taking title, or in which the individual or corporation has no equity;

(2) Interest. All interest paid or accrued within the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry bonds of a state, territory or political subdivision thereof, or of the United States or its possessions, the interest upon which is wholly exempt from taxation under this Act;

(3) Taxes, et cetera. All taxes, license fees, and other governmental impositions levied or assessed by the Territory or any political subdivision thereof or by the United States and paid or accrued by the taxpayer (whether or not such taxpayer be owner, tenant, occupant or mortgagor, or otherwise liable for the same) within the taxable year, except taxes assessed against local benefits of a kind tending to increase the value of the property assessed, but this paragraph shall not exclude the allowance as a deduction of so much of such improvement taxes as is properly allocable to maintenance or interest charges; provided, however, that federal income taxes upon income received or derived from sources outside of the Territory of Hawaii shall not be deducted.

(4) Losses. Losses sustained during the taxable year if incurred in the trade or business or in any transaction entered into for profit though not connected with such trade or business, except that capital losses of an individual or corporation resulting from the purchase, sale, exchange or other acquisition or disposition of real property, stocks, bonds, notes or other like securities shall not be allowed as deductions; provided, however, that any individual or corporation, who or which is engaged in the business of the purchase, sale, exchange or other acquisition or disposition of real property, stocks, bonds, notes or other like securities shall include as a deduction all losses sustained from the purchase, sale, exchange or other acquisition or disposition of all such property as was acquired, used or disposed of in connection with such business; but capital losses of any individual or corporation who or which is engaged in such business resulting from the purchase, sale, exchange or other acquisition or disposition of real property, stocks, bonds, notes or other like securities acquired by such individual or corporation only for investment and held only for in-

vestment and which said property was not acquired in connection with or used in the conduct of such business in any way, shall not be allowed as deductions;

(5) Losses of property whether or not connected with a trade or business. Losses arising from fires, storms, shipwreck or other casualty or from theft, but only to the extent of the amount not compensated for by insurance or otherwise;

(6) Net loss. If, for any taxable year, it appears upon the production of evidence satisfactory to the commissioner that any taxpayer has sustained a net loss in any trade or business, the amount thereof shall be allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year and if such net loss is in excess of such net income (computed without such deduction) the amount of such excess shall be allowed as a deduction in computing the net income for the next succeeding taxable year; the deduction in all cases to be made under regulations prescribed by the Commissioner;

(7) Bad debts. Debts ascertained to be worthless and charged off on the books of the taxpayer within the taxable year (or in the discretion of the commissioner a reasonable addition to a reserve for bad debts), provided that when satisfied that a debt is recoverable only in part, the commissioner may allow such debt to be charged off in part;

(8) Depreciation. A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business or producing income which is included in gross income, including a reasonable allowance for obsolescence;

(9) Charitable and other contributions. Contributions or gifts made within the taxable year by an individual or corporation to or for the use of the United States, the Territory, or any political subdivision thereof for exclusively public purposes, or to any corporation, company, association or trust, community chest fund or foundation, organized and operated exclusively for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and where no part of any contribution so received in the Territory is to be expended elsewhere than in the Territory, but in no event shall the amount of the deduction for such contributions exceed five per cent (5%) of the net income of such individual or corporation as computed without the benefit of this paragraph;

(10) Employees' Pension Fund, et cetera. Amounts, not exceeding however five per cent (5%) of the net income for the taxable year in the trade or business of such employer, transferred or paid into an employees' pension or benefit fund or trust by any

individual or corporation to provide for the payment of reasonable pensions or benefits to his or its employees.

(b) Exemptions. In computing net income of individuals the following exemptions shall be deducted:

(1) If single, or if married and not living with husband or wife, an exemption of one thousand dollars (\$1,000.00);

(2) If married and living with husband and wife, or the head of a family with dependents, an exemption of two thousand dollars (\$2,000.00); and for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer, if under eighteen years of age or incapable of self-support, an exemption of two hundred dollars (\$200.00); but in no event shall this larger exemption or the exemption for the same dependent be deducted by both husband and wife;

(3) An estate or trust shall be entitled to deduct an exemption of one thousand dollars (\$1000.00);

(4) Provided, however, that a non-resident shall only be entitled to deduct such proportion of the exemption as is allowable to one of his status as a single person, or a married person, or a person having dependents, as the case may be, as his gross income received or derived in Hawaii as defined in this Act bears to his entire gross income wherever received or from whatever source derived;

(5) The exemption of two thousand dollars (\$2,000.00) to married persons and the exemption of two hundred dollars (\$200.00) for each dependent shall be allowed only to such persons as shall make and file a return to and with the collector in conformity with the requirements of this Act setting forth the fact that such person is married, the head of a family and/or has dependents, giving the number and nature of such dependents for each such exemption as claimed; and in the case of a non-resident showing his gross income wherever received or from whatever source derived so that his deduction may be apportioned as is provided in subparagraph (4) hereof.

(c) Items not deductible from gross income. In computing net income no deduction shall be allowed for or in respect of:

(1) Personal, living or family expenses;

(2) Amounts expended for new buildings, permanent improvements or betterments made to increase the value of any property or estate;

(3) Amounts expended in restoring property or in making good the exhaustion, wear and tear thereof or depletion thereof for which an allowance has been made as is hereinabove provided in Section 5 (a)-(8);

(4) Mere shrinkage in value not the result of physical exhaustion or anticipated obsolescence, or a decline in market value of capital assets; but in all cases where an inventory value is used

with the consent of or under the direction of the commissioner, in accordance with the provisions of Section 4 (c) hereof, then such shrinkage in value or decline in market value shall be reflected in said inventories for the purpose of more clearly reflecting the income;

(5) Amounts paid on account of alimony and other similar payments or settlements;

(6) Amounts expended as dues to private or social clubs, fraternal organizations or unions, or medical, professional or scientific societies.

#### SECTION 6. (a) Estates and trusts.

(1) General. The tax imposed by this Act upon individuals shall apply to the net income of estates of deceased persons and/or of any kind of property held in trust including:

(aa) Income received by estates of deceased persons during the period of administration or settlement of the estates; and

(bb) Income accumulated in trust for the benefit of unborn or unascertained persons or persons with contingent interests and income accumulated or held for future distribution under the terms of the will or trust; and

(cc) Income which in the discretion of the fiduciary may be either distributed to the beneficiaries or accumulated; and

(dd) Income which is to be distributed currently by the fiduciary to the beneficiaries and income collected by the guardian of an infant which is to be held or distributed as the court may direct;

(2) Deduction. There shall be allowed as a deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its taxable year which is to be distributed currently by the fiduciary to the beneficiaries and the amount of the income collected by a guardian of a beneficiary which is to be held or distributed as the court may direct, but the amount so allowed as a deduction shall be included in computing the net income of the beneficiaries whether distributed to them or not. Any amount allowed as a deduction under this paragraph shall not be allowed as a deduction under paragraph (3) of this section in the same or any succeeding taxable year;

(3) Additional deduction. In the case of income received by estates of deceased persons during the period of administration or settlement of the estate and in the case of income which in the discretion of the fiduciary may be ordered distributed to the beneficiary or accumulated, there shall be allowed as an additional deduction in computing the net income of the estate or trust the amount of the income of the estate or trust for its taxable year which is properly paid or credited during such year to any legatee, heir or beneficiary, but the amount so allowed as a deduction shall

be included in computing the net income of the legatee, heir or beneficiary;

(4) Computation and payment. The tax shall be computed upon the net income of the estate or trust and shall be paid by the fiduciary except as provided in paragraph (5) of this section relating to revocable trusts and paragraph (6) of this section relating to income for the benefit of the grantor;

(5) Revocable trusts. Where the grantor of a trust has, at any time during the taxable year, the power to revest in himself title to any part of the corpus of the trust (if such power is vested in him either alone or in conjunction with any person not having a substantial adverse interest in the disposition of the part of the corpus in question), then the income of such part of the trust for such taxable year shall be included in computing the net income of the grantor;

(6) Income for benefit of grantor. Where any part of the income of a trust, in the discretion of the grantor of the trust, either alone or in conjunction with any other person not having a substantial adverse interest in the disposition of the income in question, may be distributed to the grantor or may be held or accumulated for future distribution to him, such part of the income of the trust shall be included in computing the net income of the grantor;

(7) Different taxable years. If the taxable year of a beneficiary is different from that of the estate or trust the amount which he is required under this section to include in computing his net income shall be based upon the income of the estate or trust for any taxable year of the estate or trust ending within his taxable year;

(8) Estate and trust returns. The fiduciary of every estate or trust shall make a return for each taxable year upon forms prescribed by the commissioner, stating specifically the items of the gross income and the deductions of such estate or trust allowed by this Act and shall include in the return the names and addresses of the beneficiaries who are entitled, or would be entitled, to share in the net income if distributed and the amount of the distributive share of each such beneficiary, and also such other information concerning the distributed or distributive shares of the beneficiaries as the commissioner considers necessary in order to correctly determine tax liability of the estate, trust or beneficiary under the provisions of this Act. The return shall be verified by oath or affirmation of the fiduciary. All provisions of this Act relating to the contents, making and filing of returns and generally relating to returns shall be applicable to estate and trust returns except as is herein in this section specifically otherwise stated.

SECTION 7. (a) Partnerships not taxable. Individuals or cor-

porations carrying on business in partnership shall be liable for income tax only in their individual capacity;

(1) General rule. There shall be included in computing the net income of each partner his distributive share, whether distributed or not, of the net income of the partnership for the taxable year. If the taxable year of a partner is different from that of the partnership the amount so included shall be based upon the income of the partnership for any taxable year of the partnership ending within his taxable year;

(2) Partnership returns. Every partnership shall make a return for each taxable year, upon forms prescribed by the commissioner, stating specifically the items of its gross income and the deductions allowed by this Act, and shall include in the return the names and addresses of the individuals or corporations who would be entitled to share in the net income if distributed and the amount of the distributive share of each individual or corporation. The return shall be verified by the oath or affirmation of any one of the partners. All provisions of this Act relating to the contents, making and filing of returns and generally relating to returns shall be applicable to partnership returns except as is herein in this section specifically otherwise stated.

#### SECTION 8. (a) Allocation of income to Hawaii.

(1) If the entire trade or business of a taxpayer is transacted in the Territory the whole income therefrom shall be included in gross income as defined in Section 4, to which income shall be added all other items of gross income derived or received from any and every source in the Territory;

(2) Interest, rents and royalties (less related deductions) received or derived in connection with property owned or with a business or trade carried on in the Territory shall be allocated to the Territory and where received or derived in connection with property owned or with a business or trade carried on outside of the Territory shall be allocated outside of the Territory;

(3) Where the trade or business of a taxpayer is carried on both within and without the Territory the tax shall be computed upon such portion of the taxpayer's entire net income as is received or derived from sales wherever made of goods, wares and merchandise manufactured or originating in the Territory, and also from other business done or property located within the Territory. Such portion of the net income allocable to the Territory shall be determined by an allocation and separate accounting based upon the books of the taxpayer;

(4) In cases where the books of the taxpayer do not in the opinion of the commissioner clearly and accurately state all of the factors so as to clearly and accurately reflect the allocation of business done and income received or derived, to the Territory, then

the tax shall be computed upon such proportion of the entire net income of such taxpayer as the fair market value of his or its real property and other tangible property located in the Territory on the last day of the taxable year, plus the amount of his or its gross receipts in the Territory during such year, bears to the total fair market value of all his or its real property and other tangible property within and without the Territory on said date, plus the amount of his or its total gross receipts within and without the Territory during such year; in determining the fair market value of property situated without the Territory, the commissioner may accept the values as given in the taxpayer's books if in his opinion the same are reasonably correct, and he may also require the taxpayer to furnish under oath such other evidence of the fair market value of such property as he may find to be necessary;

The term "gross receipts in the Territory" as herein used shall include all receipts received or derived from persons, corporations and other sources within the Territory wherever paid and also all receipts received or derived from sales wherever made of goods, wares and merchandise and other things of value manufactured or originating in the Territory.

PROVIDED, HOWEVER, that if in the opinion of the commissioner the methods of allocation hereinabove provided do not clearly and accurately reflect the actual amount of the net income received or derived from any and every source in the Territory or from all property owned and every trade or business carried on in the Territory by the taxpayer, then the same shall be determined, allocated and apportioned under such rules and regulations, processes and formulas as the commissioner shall prescribe.

SECTION 9. (a) Distortion of income. When a taxpayer so conducts his or its business as either directly or indirectly to benefit stockholders thereof, or any other person interested therein by selling his or its products or the goods or commodities in which he or it deals at less than the fair price that could be obtained for them or where a corporation, a substantial portion of whose capital stock is owned either directly or indirectly by another corporation, acquires or disposes of the products of the corporation so owning a substantial portion of its stock in such manner as to create a loss or improper net income to either of said corporations, or where a partnership or individual owns interests in another corporation or business either directly or indirectly and acquires and disposes of the products of such other business in such manner as to create a loss or improper net income to either of said businesses, and generally in all cases where different forms of business enterprise are used in conjunction with one another for the purpose, among others, of diverting profits reasonably and properly made by another factor or agency in the business, the

commissioner shall be authorized to determine the amount of tax upon either or both of said enterprises for the taxable year, having due regard to the reasonable profits which but for such arrangement, understanding, business device or organization might or could have accrued to either or both of such enterprises.

SECTION 10. Taxable year and methods of accounting.

(a) General rule. The net income shall be computed upon the basis of the taxpayer's taxable year (fiscal year or calendar year as the case may be) in accordance with the method of accounting regularly employed in keeping the books of such taxpayer. But if no such method of accounting has been employed or if the method employed does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the commissioner does clearly reflect the income. If the taxpayer has no annual accounting period or does not keep books, the net income shall be computed on the basis of the calendar year, provided, however, where the commissioner shall determine to levy a jeopardy assessment in accordance with the provisions of Section 16 (e) he shall have the power to declare the taxation period or taxable year for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given to such taxpayer (together with a demand for immediate payment of all unpaid taxes) whether or not the time otherwise allowed by law for filing a return or payment of the taxes has expired;

(b) Taxable year. Taxable year means the calendar year or the fiscal year ending during such calendar year upon the basis of which net income is computed under this Act. "Taxable year" includes in the case of a return made for a fractional part of a year under the provisions of this Act or under regulations prescribed by the commissioner the period for which such return is made, and in all cases where the commissioner shall terminate the taxable year in accordance with the provisions of Section 10 (a) and shall levy a jeopardy assessment for income for such portion or period of a year under the provisions of Section 16 (e), then the period or portion of the year for which said jeopardy assessment is made. The first taxable year, to be called the taxable year 1932, shall be the calendar year 1932, or any fiscal year ending during the calendar year 1932;

(c) Fiscal year. Fiscal year means an accounting period of twelve (12) months ending on the last day of any month other than December;

(d) Period in which items of gross income included. The amount of all items of gross income shall be included in the gross income for the taxable year in which received by the taxpayer unless under methods of accounting permitted or required under

this Act any such amounts are to be properly accounted for as of a different period;

(e) Period for which deductions taken. The deductions and credits provided for in this title shall be taken for the taxable year in which "paid or accrued" or "paid or incurred" dependent upon the method of accounting upon the basis of which the net income is computed, unless in order clearly to reflect the income the deductions should be taken as of a different period; provided, however, that in all cases of a change from a cash basis to an accrual basis the taxpayer shall be permitted to deduct for the first taxable year for which such change becomes effective all deductions which have accrued during the taxable year prior to such change but which were not paid during such prior taxable year and which have not been deducted in the taxpayer's income tax return for such prior taxable year; and provided further that in all cases of a change from an accrual basis to a cash basis the taxpayer shall be permitted to deduct for the first taxable year for which such change becomes effective only such portion, if any, of the payments made during such first taxable year on account of deductions which have accrued during the taxable year prior to the change as were not deducted in the taxpayer's income tax return for such prior taxable year;

(f) Paid, incurred, accrued. The terms "paid or incurred" and "paid or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed;

(g) Change of accounting period. If a taxpayer, after first giving thirty (30) days notice of his intention so to do to the commissioner, changes his accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another, the net income shall, with the approval of the commissioner, be computed on the basis of such new accounting period, subject to the provisions of Section 10 (h), (i) and (j);

(h) Returns for short period resulting from change of accounting period. If a taxpayer changes the basis of computing net income from fiscal year to calendar year a separate return shall be made for the period between the close of the last fiscal year for which said return was made and the following December 31. If the change is from calendar year to fiscal year, a separate return shall be made for the period between the close of the last calendar year for which return was made and the date designated as the close of the fiscal year. If the change is from one fiscal year to another fiscal year a separate return shall be made for the period between the close of the former fiscal year and the date designated as the close of the new fiscal year;

(i) Income computed on basis of short period. Where a separate return is made under Section 10 (h) on account of a change in the accounting period and in all cases where the taxable year

is terminated in accordance with the provisions of Section 10 (a) and in all cases where a jeopardy assessment is levied by the commissioner under the provisions of Section 16 (e) for a fractional part of a year, then the income shall be computed on the basis of the period for which such separate return or separate assessment is made;

(j) Income placed on annual basis. If a separate return is made under Section 10 (h) on account of a change in the accounting period or if the commissioner shall terminate the taxable year in accordance with the provisions of Section 10 (a) or if a jeopardy assessment is made by the commissioner under the provisions of Section 16 (e), the short period for which such separate return or such separate assessment is made shall be placed on an annual basis by dividing the amount of the net income for such period by the number of days included in the period and multiplying the result so obtained by 365, then considering and treating such sum as the annual income, compute the tax thereon, and the tax for such period shall be such part of the tax on such annual income as the number of days in such period bears to 365.

SECTION 11. Returns: (a) Individual returns. Every individual having a net income over and above the exemptions allowed by Section 5 subdivision (b) for the taxable year of one dollar (\$1.00) or over shall make a return which shall be verified by the oath or affirmation of the individual or his authorized agent, stating specifically the items of his gross income and the deductions and credits allowed under this Act;

(1) Husband and Wife. A husband and wife living together may at their election each make a separate return or collectively make a single joint return which shall include the income of each and in the case of such joint return the tax shall be computed on the aggregate income;

(2) Persons under disability. If the individual is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such individual;

(b) Corporation returns. Every corporation subject to taxation under this Act shall make a return stating specifically the items of its gross income and the deductions allowed by this Act. The return shall be verified by the oath or affirmation of the president, vice-president or other principal officer and by the treasurer or assistant treasurer. In cases where receivers, trustees in bankruptcy or assignees are operating the property or business of corporations, such receivers, trustees or assignees shall make returns for such corporations in the same manner and form as corporations are required to make returns. Any tax due on the basis of such returns made by receivers, trustees or assignees shall

be collected in the same manner as if collected from the corporations of whose business or property they have custody and control;

(c) Commissioner to prescribe form of returns. The commissioner shall prescribe the form of individual returns and corporation returns so as to clearly reflect the gross income, deductions and net income as required to be returned under this Act, and may provide in such form for the giving of such further or additional information as may be deemed necessary or advisable by the commissioner to properly compute net income upon which the tax is payable, and/or to furnish information to the said commissioner concerning the amounts and classes of income not taxed. Said forms of return shall each provide space for a copy of the federal tax return. All information required by the form of the return must be included by the taxpayer in his or its verified return;

(d) Time and place for filing returns.

(1) General rule. Returns made on the basis of the calendar year shall be made and filed on or before the 20th day of March following the close of the calendar year. Returns made on the basis of a fiscal year shall be made and filed on or before the 20th day of the third month following the close of the fiscal year;

(2) Extension of time. The commissioner may grant a reasonable extension of time for making and filing returns under such rules and regulations as he shall prescribe. Except in the case of taxpayers who are abroad and absent from the Territory, no such extension shall be for more than six months;

(e) To whom returns are made.

(1) Individuals. Individual returns shall be filed with the collector for the taxation division in which is located the legal residence or principal place of business of the individual making the return, or if such individual has no legal residence or principal place of business in the Territory, then to the collector at Honolulu;

(2) Corporations. Returns of corporations shall be filed with the collector of the division in which is located the principal place of business or principal office or agency of the corporation, or if it has no principal place of business or principal office or agency in the Territory, then with the collector at Honolulu;

(f) Failure to file return. If any individual or corporation liable to make and file a return under the provisions of this Act shall fail, neglect or refuse to make and file a return as required by this Act, within the time prescribed by this Act, or shall decline to take oath or affirmation to a return if made, the commissioner or his deputy or any person appointed by the commissioner so to do, shall make a return for such individual or corporation from the best information obtainable and shall levy and assess an income tax upon the amount of net income as shown by such

return against such individual or corporation, and in addition to said tax and as a part thereof when finally assessed, a penalty not to exceed twenty-five per cent (25%) of the amount of said tax shall in the discretion of the commissioner be added to and become a part of said tax; such assessment shall be presumed to be correct until and unless, upon an appeal duly taken as provided in this Act, the contrary shall be clearly proved by such individual or corporation, and the burden of proof upon such appeal shall be upon such individual or corporation to disprove the correctness of such assessment. Notice of any such assessment shall be given, and an appeal therefrom may be taken, in the manner and within the time provided in Sections 13 (d) and 15.

**SECTION 12.** Records and special returns: (a) By taxpayer. Every taxpayer liable to any tax imposed by this Act or for the collection thereof, or for the collection or deduction at source of any tax payable to the Territory shall keep full, complete, regular and accurate books of account in which all his or its transactions shall be entered in regular order; provided that the commissioner may, by regulation, provide for the keeping of simpler accounts in cases where, by reason of the smallness of the income or otherwise, undue hardship or expense will be caused to the taxpayer by the keeping of full books of account.

(b) To determine liability to tax. Whenever in the judgment of the commissioner necessary, he may require any taxpayer by notice served upon him or it to make such returns or render under oath such statements as the commissioner deems sufficient to show whether or not such taxpayer is liable to tax under this Act;

(c) Failure to keep records or render returns and statements. Every individual or corporation failing to keep such records or books of account or make such returns or render such statements in the manner and form as is herein provided shall be guilty of a misdemeanor and upon conviction thereof shall be subject to a fine not to exceed fifty dollars (\$50.00) for the first offense and not less than fifty nor more than one hundred dollars for the second and each succeeding offense;

(d) Negligence. If any taxpayer shall negligently or with intentional disregard of rules and regulations but without intent to defraud, file a false or incorrect return, five per cent (5%) of the total amount of the deficiency (in addition to the deficiency) in tax occasioned by any such act shall be assessed, collected and paid;

(e) Fraud. If any taxpayer shall knowingly, wilfully or intentionally file a false and fraudulent return with intent to evade a tax or shall attempt, aid, abet, assist or conspire in any way to evade any tax under this Act, the commissioner shall add a penalty of one hundred per cent (100%) to the tax upon the

taxable income of any such person or corporation as determined from the best information available as is herein provided and such penalty of one hundred per cent (100%) shall be added to and become a part of the tax.

SECTION 13. Audit of returns. (a) General. The commissioner or a responsible person designated by him to act in the premises for the purpose of verification or audit of a return made by the taxpayer, or for the purpose of making a return where none has been made, is authorized and empowered to examine all account books, bank books, bank statements, records, vouchers, taxpayer's copies of federal tax returns, and any and all other documents and evidences having any relevancy to the determination of the income of any such taxpayer as required to be returned under this Act and he or they may summon or require the attendance of the individual by or for whom such return (if any) has been made or is being made, and any employee of such person, and may summon or require the attendance of any officer or employee of any such corporation or of any other person having knowledge in the premises, naming the time and place in such summons, and may take testimony in reference to any such matter relevant to the taxable income of the taxpayer for the period under consideration, with power to require that any person so called and appearing shall be interrogated under oath and with power to administer such oath to any such person;

(b) Any individual or corporation refusing or neglecting to obey any summons issued by the commissioner or responsible person designated in writing by him to make any such investigation and issue any such summons as is hereinabove in (a) provided, and any individual appearing and refusing to testify under oath, shall be guilty of a misdemeanor and on conviction thereof shall be punished by a fine of fifty dollars (\$50.00) for the first offense and one hundred dollars (\$100.00) for each succeeding offense;

(c) Any individual knowingly giving false testimony under oath at any such hearing before said commissioner or such person as is duly authorized by him to conduct such hearing under the provisions of (a) hereinabove shall be guilty of perjury and on conviction thereof shall be punished as is provided by law in cases of perjury;

(d) Additional taxes. If the commissioner discovers from the examination of the return or otherwise that the income of any taxpayer, or any portion thereof, has not been assessed, he may assess the same and give notice to the taxpayer of such assessment, and such taxpayer shall thereupon have an opportunity within thirty (30) days to confer with the commissioner as to the proposed assessment. After the expiration of thirty (30)

days from such notification the commissioner shall assess the income of such taxpayer or any portion thereof which he believes has not heretofore been assessed and shall give notice to the taxpayer so assessed, of the amount of the tax and interest and penalties if any, and the amount thereof shall be due and payable on the twenty-first (21st) day after the date said notice was mailed, properly addressed to the taxpayer at his or its last known address or place of business, unless an appeal has been taken as is in this Act provided.

**SECTION 14.** Period of limitation upon assessment, levy and collection. (a) General rule. The amount of income taxes imposed by this Act and also the amount of income taxes imposed by any preceding Act of the Territory shall be assessed or levied within five (5) years after the return was filed and no proceeding in court without assessment for the collection of any of said taxes shall be begun after the expiration of such period;

(b) Exceptions: a fraudulent return or no return. In the case of a false or fraudulent return with intent to evade tax, or of a failure to file return, the tax may be assessed or levied at any time, provided, however, that in the case of a return claimed to be false or fraudulent with intent to evade tax, the determination as to such claim must first be made by any judge of the circuit court of the Territory presiding in equity for or in the circuit within which the taxpayer has his or its residence or principal place of business, upon petition filed by the commissioner, which petition and other pleadings and proceedings in said matter shall be governed and conducted in accordance with statutory and other requirements relating to proceedings in equity, including all rights to appeal allowed in equity proceedings, and no assessment or levy of said tax after the expiration of said five (5) year period shall be made unless so provided in the final decree entered in such proceedings;

(c) Where, before the expiration of the time prescribed in Section 14 (a) for the assessment, levy and collection of the tax, both the commissioner and the taxpayer have consented in writing to its assessment or levy after such date, the tax may be assessed or levied or the overpayment of tax may be credited at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

**SECTION 15.** Appeal. (a) Unless otherwise barred by the provisions of this Act from so doing, any taxpayer who or which has made an income tax return as aforesaid, or against whom has been made an additional assessment as is hereinabove in Section 13 (d) provided, or an assessment under Section 11 (f), may

appeal (within the time hereinafter set forth) from the assessment either to the divisional board of review or to the tax appeal court in like manner (except as otherwise in this Act provided) and with similar costs as is allowed in the case of real property tax appeals, and if said appeal is first made to said board, said appeal shall either be heard by said board or be transferred to the tax appeal court for hearing at the election of the taxpayer, and if heard by said board an appeal shall lie from the decision thereof to the tax appeal court and/or to the supreme court of the Territory in the same manner and with similar costs as provided for real property tax appeals. The supreme court of the Territory shall prescribe forms to be used in such appeals which shall be as nearly identical as practicable with the forms prescribed or permitted by law in the case of such property tax appeals. If or when said appeal is filed with or transferred to the tax appeal court, said court shall proceed to hear and determine such appeal, subject to appeal to the supreme court as is provided in the case of real property taxes. The amount of alleged taxable income in dispute shall be the basis (in place of the amount of valuation in dispute used for such purposes in the case of a property tax appeal) upon which the costs of such income tax appeal shall be determined or apportioned, or the amount of the tax to be paid under protest in order to avoid delinquent penalties shall be determined. Any taxpayer appealing from any assessment of income taxes shall lodge with the assessor or assistant assessor a notice of such appeal in writing, stating the ground of his or its objection to such additional assessment or any part thereof, which said notice of appeal shall be filed at any time within twenty (20) days subsequent to the date when said notice was mailed properly addressed to the taxpayer at his or its last known residence or place of business.

**SECTION 16.** Payment of tax. (a) Time of payment. The total amount of income tax imposed by this Act shall be due on the first day of January and payable on the 20th day of March following the close of the calendar year, or, if the return be made on the basis of a fiscal year, then the tax shall be due on the first day of January in such fiscal year and shall be paid on the 20th day of the third month following the close of the fiscal year;

(b) Installment payments. The taxpayer may elect to pay the tax in four equal installments, in which case the first installment shall be paid on the date prescribed for the payment of the tax by the taxpayer, the second installment shall be paid on the 20th day of the third month, the third installment on the 20th day of the sixth month and the fourth installment on the 20th day of the ninth month after such date. If any installment is not paid on or before the date fixed for its payment, the whole amount of the

tax unpaid shall be paid upon notice and demand from the collector;

(c) Voluntary advance payment. Any tax imposed by this Act or any installment thereof at the election of the taxpayer may be paid prior to the date prescribed for its payment;

(d) Delinquencies. A penalty of ten per cent (10%) shall be added to the amount of all delinquent taxes, whether the delinquency is caused either by failure to pay the tax or to file return or because of false or fraudulent return, which penalty shall be and become a part of such tax and shall be collected as part of such tax. Any such delinquent tax and penalty remaining unpaid fifteen days after the date of delinquency shall bear interest from the date of the expiration of said fifteen days at the rate of two-thirds of one per cent for each month or fraction of a month until paid, which interest shall be and become a part of such tax and shall be collected as part of such tax;

(e) Jeopardy assessment. If the commissioner determines that a taxpayer designs to depart quickly from the Territory or to remove his or its property therefrom, or to conceal himself or his or its property therein, or to do any other act tending to prejudice or to render wholly or partially ineffectual proceedings to collect the tax for the taxable year then last past or the taxable year then current unless such proceedings be brought without delay, the commissioner shall declare the taxable period for such taxpayer immediately terminated and shall cause notice of such finding and declaration to be given to the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated, and of the tax for the preceding taxable year or years, or so much of such tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired; and such taxes shall thereupon become immediately due and payable notwithstanding the provisions of Section 13 (d). In any proceedings in any court brought to enforce the payment of taxes made due and payable by virtue of the provisions of this section or of Section 10 (a), the finding of the commissioner made as herein or therein provided, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design;

(f) Security for payment. A taxpayer who is not in default in making a return or paying income tax may furnish to the Territory, under regulations to be prescribed by the commissioner, security, approved by the treasurer, that the taxpayer will duly make the return next thereafter required to be filed and pay the tax next thereafter required to be paid. The commissioner may approve in like manner and the treasurer may accept security for return and payment of taxes made due and payable by virtue of the provisions of this Act;

(g) Exemption from advance payment. If security is approved and accepted pursuant to the provisions of Section 16 (f) and such further security with respect to the tax covered thereby is given as the commissioner or treasurer may from time to time find necessary and require, payment of such taxes shall not be enforced by any proceedings prior to the expiration of the time otherwise allowed for paying such respective taxes.

SECTION 17. Other provisions applicable. All of the powers, authorities and rights to compensation conferred on the divisional boards of review and/or on the tax appeal court constituted under the provisions of the real property tax law for hearing and determining appeals duly taken thereunder and also conferred on the supreme court under the authority of said law for hearing and determining appeals duly taken thereunder and for making rules, are conferred on said divisional boards of review and/or said tax appeal court and/or said supreme court for hearing and determining appeals and making rules under this Act; and all powers, authorities and duties contained in or enacted by said real property tax law as the same now is or may hereafter be amended for levying, assessing, collecting, receiving and enforcing payments of the tax imposed thereunder, and otherwise relating thereto, shall be severally and respectively conferred, granted, practiced and exercised for levying, assessing, collecting and receiving and enforcing payment of the tax imposed under the authority of this Act, as far as the provisions of said real property tax law shall not be superseded by and shall be consistent with the express provisions of this Act, as fully and effectually to all intents and purposes as if the same powers and authorities were repeated and reenacted in the body of this Act, with reference to said tax, and all and every of the provisions and regulations prescribed under said real property tax law, except as aforesaid, shall be applied, construed, deemed and taken to refer to the tax imposed under the authority of this Act, in like manner as if the same had been enacted in this Act.

Section 18. Assessment prima facie evidence of correctness of tax. The assessments made under the authority of this Act and the assessment books and delinquent tax lists made in accordance with the provisions of said real property tax law shall be prima facie evidence of the correctness of the tax imposed under this Act.

SECTION 19. Commissioner to furnish blanks, et cetera. The commissioner shall furnish to the assessors and collectors all necessary books, blanks and stationery in such form and with such printing and writing thereupon as may be determined by said commissioner in sufficient quantity as may be needed in the

opinion of the commissioner in order to properly effectuate the provisions of this Act.

**SECTION 20.** Rules and regulations. Except as otherwise provided in this Act the commissioner shall prescribe and have printed all needful rules and regulations for the enforcement of this Act and such rules and regulations so made shall have the force and effect of law if they be not in conflict with the express statutory provisions of the respective acts to which the same are applicable.

**SECTION 21.** Penalties for disclosure of returns. It shall be unlawful for any officer or employee of the Territory to make known intentionally information imparted by any income tax return made under this Act or to wilfully permit any income tax return of a taxpayer or copy thereof to be seen or examined by any person other than the taxpayer or his authorized agent and employees of the tax department, except as provided by law and any offense against the foregoing provisions shall be a misdemeanor and shall be punished by a fine not exceeding five hundred dollars (\$500.00) or by imprisonment not exceeding one (1) year, or both, at the discretion of the court.

**SECTION 22.** Unconstitutionality or invalidity. If any clause, sentence, paragraph or part of this Act shall, for any reason, be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this Act but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which such judgment shall have been rendered. No caption of any article, section or set of sections, or paragraph or set of paragraphs shall in any way affect the interpretation of this Act or any part thereof.

**SECTION 23. (a) Definitions.**

(1) Individuals. The term "individual" includes an estate or trust;

(2) Corporations. The term "corporation" includes associations and joint stock companies unless otherwise indicated;

(3) Taxpayer. The term "taxpayer" means any individual, estate, trust, corporation, or other entity subject to a tax imposed by this Act;

(4) Dividend. The term "dividend" when used in this Act means any distribution, whether in money or in other property, made by a corporation, national banking association, insurance company, association or joint stock company, to its shareholders or holders of an interest therein on account of the ownership of such shares or interests;

(5) The terms "includes" and "including" when used in a

definition contained in this Act shall not be deemed to exclude other things otherwise within the meaning of the term defined.

SECTION 24. Repeal of existing law. Chapter 103 of the Revised Laws of Hawaii 1925, as amended, is hereby repealed to take effect as of 12:00 o'clock midnight, December 31, 1931, except that said law shall remain in force for the assessment, levy and collection of all income taxes, and the imposition and collection of all penalties, interest or forfeitures upon all income received during the calendar year 1931, and also remain in force for the assessment, levy and collection of all taxes which have accrued for any prior year thereunder and for the imposition and collection of all penalties, interest or forfeitures which have accrued or may accrue in relation to any of such taxes until the adjustment of such liability and the assessment, levy and collection of said taxes and the imposition and collection of said penalties, interest or forfeitures is or are barred by the provisions of Section 14 of this Act.

SECTION 25. All income taxes collected under this Act shall be for the use of the Territory and shall be paid into the territorial treasury at such times as the treasurer shall direct.

SECTION 26. This Act shall take effect as of January 1, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 45

[S. B. No. 6]

### AN ACT PROVIDING FOR THE IMPOSITION AND COLLECTION OF AN ANNUAL POLL TAX UPON INHABITANTS OF THE TERRITORY OF HAWAII.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Poll tax; may be worked out. An annual tax of five dollars (\$5.00) shall be paid by every male and female inhabitant of the Territory of Hawaii between the ages of twenty and sixty years unless exempted by law; provided, however, that every female inhabitant of the Territory having an annual independent income of less than two hundred dollars (\$200.00) shall, subject to the provisions of section 3 of this Act, be exempt from such tax. Provided, further, that such tax may, pursuant

to regulations made by the tax commissioner, be worked out, by the person taxed, on the public roads of the county wherein he resides, under the direction of the board of supervisors of such county, at the rate of two dollars (\$2.00) per day of eight hours' work.

SECTION 2. Time of payment. (a) Such tax shall be due on the first day of January, and shall be payable not later than the 20th day of June, of the calendar year for which such tax is imposed.

(b) Voluntary advance payment. Such tax or any portion thereof at the election of the taxpayer may be paid prior to the date prescribed for its payment.

(c) Delinquencies. A penalty of ten per cent (10%) shall be added to the amount of all taxes delinquent under this Act, which penalty shall be and become a part of such tax and shall be collected as part of such tax. Any such delinquent tax and penalty remaining unpaid fifteen days after the date of delinquency shall bear interest from the date of the expiration of said fifteen days at the rate of two-thirds of one per cent ( $2/3\%$ ) for each month or fraction of a month until paid, which interest shall be and become a part of such tax and shall be collected as a part of such tax.

(d) Jeopardy assessment. If the tax commissioner determines that a taxpayer designs to depart quickly from the Territory or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partially ineffectual proceedings to collect the tax for the current year unless such proceedings be brought without delay, the commissioner shall declare the full amount of the tax or the unpaid portion thereof for such year to be immediately due and payable and shall cause notice of such finding and declaration to be given to the taxpayer together with a demand for immediate payment of such tax or unpaid portion thereof, whether or not the time otherwise allowable by law for such payment has expired, and such tax shall thereupon become immediately due and payable notwithstanding the provisions of sections 2 (a) and 3 of this Act. In any proceedings in any court brought to enforce payment of taxes made due and payable by virtue of the provisions of this section, the finding of the commissioner made as herein provided, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design.

SECTION 3. Employer required to withhold and pay tax when. (a) Any employer making payments, during the period of January 1 to June 20 of any calendar year, to any person taxed under section 1 of this Act, or to any female person, whether or

not her independent income for such year is or may be less than two hundred dollars (\$200.00), of commissions, fees, wages, salaries, bonuses and every and all other kinds of compensation paid for or attributable to personal services performed within the Territory, other than compensation of the nature mentioned in section 3 (b), shall withhold from such compensation said tax of five dollars (\$5.00) and shall, on or before July 1 of such year, pay the amount so withheld to the officer authorized by law to collect income taxes in the taxation division in which such compensation was paid. Any amount so withheld on or before June 20 of the calendar year for which such tax is due, by an employer from the compensation due an employee, or paid on or before July 1 of such year by such employer, on account of the poll tax due from such employee, shall be deemed to have been paid before the delinquent date therefor. Each employer, whenever any amount is withheld from the compensation due an employee on account of such tax, shall issue to such employee a receipt in such form as shall be prescribed or approved by the tax commissioner, setting forth the amount so withheld and the purpose for which the same is withheld.

(b) Provided, however, that in any case where any such compensation is paid, either (1) to any person or co-partnership having an office or place of business and regularly practicing law, medicine, theology, architecture, engineering, dentistry or accounting, or (2) by a client, customer or other like casual employer, to any person performing casual services for him (such as, for example, but without limitation on the generality of the term "casual services", a manicurist, barber or hairdresser performing his usual services for a customer, or any other person performing casual services in any given day or week for a number of different persons) such client, customer or casual employer making such payments is under no duty to withhold any such compensation on account of the tax on such casual employee.

(c) Provided, further, that if the employee shall exhibit to his employer a proper receipt signed by an officer authorized by law to collect such tax or by a former employer, acknowledging payment, or the withholding by such former employer under this Act, of such poll tax or any portion thereof for such year, the employer shall not be required to withhold, from any compensation payable to such employee, the poll tax or portion thereof so received for.

(d) Any employer in doubt as to whether or not the poll tax or any portion thereof against his employee has been paid, shall be entitled, in order to protect himself, to withhold the amount of such tax or the portion thereof not known by him to have been paid and to pay the same to the collecting officer of the

proper taxation division. If it shall be shown, upon application of an employee or otherwise, in accordance with the rules and regulations of the commissioner, (1) that more than the amount of the poll tax due from such employee has been withheld from his compensation and/or paid to the Territory, or (2) that such employee is exempt from, or otherwise not liable to, the payment of the poll tax for such year (as in the case of a female employee who may prove that she has received an independent income of less than two hundred dollars [\$200.00] during such year), the collecting officer (or the treasurer of the Territory pursuant to the written direction of the tax commissioner) shall refund the amount found to have been overpaid or otherwise not due from such employee, out of current collections of such poll tax, if any, or make proper adjustments on account thereof during the succeeding calendar year by refunding the same or applying the same on account of the poll tax payable by such employee (if any be so payable) for such succeeding calendar year. No such application for a refund shall be considered by the tax commissioner or any tax collector, unless the same shall have been made not later than three months after the end of the calendar year during which the amount involved was withheld or paid. Any person aggrieved by the decision of the tax commissioner or tax collector upon any application for a refund duly made pursuant to this subsection, may appeal therefrom without costs to the board of review of the division in which the amount claimed or any portion thereof was withheld or paid, in the same manner as in the case of appeals under the real property tax laws of the Territory from assessments of unreturned or omitted property.

(e) Any employer, whenever notified by the tax collector of any division after June 20 of any calendar year, that a person employed by him or entitled to compensation from him of the nature mentioned in section 3 (a) is delinquent in the payment of his poll tax or any portion thereof for such year, and requested by such collector to withhold the amount of such delinquent tax or portion, shall withhold such amount, together with penalties and interest thereon, from any such compensation paid or payable to such employee after the date of such notification and prior to the end of such calendar year, and shall pay the amount or amounts so withheld to such collector. Such notification and request shall be made in writing upon forms prescribed by the tax commissioner and shall definitely specify the amount of the delinquency and the amounts or manner of computing delinquent penalties and interest.

(f) Any employer failing to withhold compensation from any employee in the manner and for the purposes required by this section, shall be guilty of a misdemeanor and shall also be personally liable to pay to the Territory the amount which he should

have so withheld from such employee, not exceeding, however, the amount of compensation paid to such employee by him; provided, that such employer may recover from such employee any amount which he has been required to pay and has paid to the Territory under this subsection.

(g) Any person whose compensation, or any portion thereof, has been withheld by his employer pursuant to the provisions of this section, and who deems himself aggrieved by such withholding, may, in addition to any other remedies provided by law, bring suit in assumpsit, against the tax collector of the division in which such compensation was so withheld, in any district court in such division, for the recovery of the amount so withheld or any portion thereof. The tax collector shall appear and defend such suit whether or not, at the time the same shall be brought, such employer shall have paid to him the amount so withheld from such employee. Such suit shall be brought within twenty days after notice of such withholding shall have been given to such employee, provided, that in any case where such withholding is made in installments, such suit may be brought within twenty days after notice of withholding of any installment for the recovery of such installment and any previous installments (for which suit has not been previously brought) withheld on account of the tax for the same calendar year. The proceedings in such suit shall be the same, as nearly as may be, as in other suits in assumpsit in district courts, with similar rights of appeal, provided, however, that no costs shall be payable in such suit except upon appeal. Upon the final determination of such suit, the amount, if any, found to have been improperly withheld or otherwise due to the plaintiff, shall be paid to him, as soon as may be, by the employer withholding such amount (if the same has not yet been paid to the collecting officer), or by the territorial treasurer (out of collections of poll taxes on hand, if any, or any other funds available which may be thereafter reimbursed from subsequent poll tax collections), upon the presentation of a certified copy of the final judgment in such suit.

SECTION 4. Taxes withheld in trust for Territory. The total amount of all such taxes withheld by the employer as provided under section 3 hereof shall be held in trust by such employer for the Territory and for the payment of the same to the proper collecting officer of the Territory in the manner and at the time as provided under this Act.

SECTION 5. No cause of action against employer for withholding. No employee shall have any right of action against his employer in respect of any moneys deducted from any such compensation in compliance or intended compliance with this Act.

SECTION 6. Returns. (a) Every employer shall on or before July 1 of each year and at such other times as the commissioner may require, file with the assessor of the division in which he has paid or is paying any compensation to employees from which the poll tax is or might be required to be deducted under this Act, a return showing the number of employees to whom such compensation has been or is being paid, the amounts (if any) withheld from such compensation on account of said tax, and such other information as the tax commissioner shall require. Any employer violating any provision of this section shall be guilty of a misdemeanor.

(b) The tax commissioner shall prescribe the form of all returns required to be furnished under the provisions of this Act and may provide in such form for the giving of such information as he may deem necessary or advisable. All information required by the form of the return must be included in the return by the person responsible for making the same. Said returns shall be verified upon oath or affirmation by the person liable to make the return or some one on his or its behalf under regulations prescribed by the commissioner.

SECTION 7. "Employer"; definition. The term "employer" shall include any individual, person, trust estate, decedent's estate, business trust, corporation, association, joint stock company, national bank, insurance company, partnership or other entity or group employing any person, and shall also include the auditor of the Territory, the auditor of any county or city and county, and any other officer or agent of the Territory, county or city and county charged with the disbursement of public moneys as compensation to employees of the Territory, county or city and county, or any department or agency thereof, as the case may be, in so far as such disbursements are concerned.

SECTION 8. Commissioner to furnish blanks, et cetera. The commissioner shall furnish to the assessors and collectors all necessary books, blanks and stationery in such form and with such printing and writing thereupon as may be determined by said commissioner in sufficient quantity as may be needed in the opinion of the commissioner in order to properly effectuate the provisions of this Act.

SECTION 9. Rules and regulations. The commissioner shall prescribe and have printed all needful rules and regulations for the enforcement of this Act and such rules and regulations so made shall have the force and effect of law if they be not in conflict with the express statutory provisions of this Act.

SECTION 10. Other provisions applicable. All of the provisions

of the Act entitled "An Act relating to the taxation of income" granting administrative powers to the tax commissioner and all provisions of law providing for the assessment, levy and collection of taxes contained or provided in said Act and the administrative provisions therein and thereby provided, shall be likewise applicable to the assessment, levy and collection of taxes under and to the interpretation or administration of this Act, in so far as applicable and not inconsistent with the provisions of this Act.

**SECTION 11.** Penalty. Any person convicted of any misdemeanor under the provisions of this Act shall be punished by a fine of not more than one thousand dollars (\$1,000.00).

**SECTION 12.** Disposition of taxes. All taxes collected under this Act shall be territorial realizations and shall be paid into the territorial treasury.

**SECTION 13.** Effective date. This Act shall take effect on January 1, 1933.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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#### ACT 46

[S. B. No. 9]

AN ACT TO AMEND SECTION 3473 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO CERTAIN TAXES DUE FROM INSURANCE COMPANIES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

**SECTION 1.** Section 3473 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

"Sec. 3473. Business and taxation statement; taxes; penalty. All insurance companies or corporations doing business in the Territory must file with the commissioner annually, on or before the fifteenth day of April in each year, a statement, under oath, setting forth the total business transacted and the amount of gross premiums received by the companies or corporations, during the year ending December 31 next preceding from all risks located in, and all business done within the Territory. All insurance companies or corporations except life insurance companies shall pay to the treasurer, through the insurance commissioner, a tax

of two and one-half per centum on the gross premiums received from all risks located in, and from all business done within the Territory, during the year ending on the preceding 31st day of December, less return premiums, re-insurance in companies or corporations authorized to do business in the Territory when the re-insurance is placed through or with local agents; and all life insurance companies shall pay to the treasurer, through the insurance commissioner, a tax of two and one-half per centum on the gross premiums received from all business done within the Territory, during the year ending on the preceding 31st day of December, less return premiums, re-insurance in companies or corporations authorized to do business in the Territory, when the re-insurance is placed through or with local agents, and operating and business expenses, which taxes, when paid shall be in settlement of all demands of taxes, licenses or fees of every character imposed by the laws of the Territory, excepting property taxes, and the fees set forth in Section 3472 for conducting the business of insurance in the Territory. Said taxes shall be due and payable on the thirtieth day of June, succeeding the filing of the statement provided for in this section. Any organization failing or refusing to render said statement and to pay the required taxes above stated, for more than thirty days after the time so specified, shall be liable to a penalty of twenty-five dollars for each day of delinquency, and the taxes may be collected by distress, and the penalty recovered by an action to be instituted by the commissioner in the name of the Territory, in any court of competent jurisdiction, and the commissioner shall revoke and annul the certificate of authority of the delinquent organization until the taxes and fine, should any be imposed, are fully paid."

SECTION 2. This Act shall take effect upon its approval.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 47

[S. B. No. 12]

AN ACT TO AMEND ACT 119 OF THE SESSION LAWS OF HAWAII  
1925, RELATING TO THE SUPPORT OF LEAHI HOME.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1 of Act 119 of the Session Laws of Hawaii 1925, is hereby amended to read as follows:

"Section 1. The board of supervisors of the city and county of Honolulu is hereby authorized and directed to set aside and appropriate annually the sum of two hundred and fifty thousand dollars (\$250,000.00) for the maintenance and upkeep of the Leahi Home, a tuberculosis hospital in said city and county; provided, however, that in the month of January of each year, the board of trustees of the Leahi Home shall submit to said board of supervisors a budget of the estimated requirements for the current calendar year, and if such budget calls for a less amount than two hundred and fifty thousand dollars (\$250,000.00), the board of supervisors may appropriate such less amount; and provided, further, that there must be at all times a member of said board of supervisors and the president of the board of health of the Territory on said board of trustees. The amount herein required to be appropriated each year, or so much thereof as may be necessary, shall be included in the tax rate for real property taxes for such year in said city and county."

SECTION 2. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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#### ACT 48

[S. B. No. 13]

AN ACT TO AMEND ACT 54 OF THE SESSION LAWS OF HAWAII  
1925, TO PROVIDE FUNDS FOR THE SUPPORT OF THE KULA  
SANITARIUM IN THE COUNTY OF MAUI.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1 of Act 54 of the Session Laws of Hawaii 1925, is hereby amended to read as follows:

"Section 1. The board of supervisors of the county of Maui is hereby authorized and directed to appropriate annually, the sum of one hundred twenty-five thousand dollars (\$125,000.00) for the maintenance, support, equipment and improvement of the Kula Sanitarium, a tuberculosis hospital in the county of Maui; provided, however, that in the month of January of each year, the trustees (or other governing board) of the Kula Sanitarium shall submit to said board of supervisors a budget of the estimated requirements for the current calendar year, and if such budget calls for a less amount than one hundred twenty-five thousand dollars (\$125,000.00) the board of supervisors may appropriate

such less amount. The amount herein required to be appropriated each year, or so much thereof as may be necessary, shall be included in the tax rate for real property taxes for such year in said county. All income and revenues received on account of the operation of Kula Sanitarium shall be placed in a special fund and used only for the maintenance, support, equipment and improvement of said Kula Sanitarium."

SECTION 2. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 49

[S. B. No. 15]

AN ACT TO AMEND ACT 36 OF THE SESSION LAWS OF HAWAII 1927, AS AMENDED, RELATING TO THE SUPPORT OF THE SAMUEL MAHELONA MEMORIAL HOSPITAL IN THE COUNTY OF KAUAI.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1 of Act 36 of the Session Laws of Hawaii 1927, as amended by Act 69 of the Session Laws of Hawaii 1931, is hereby further amended to read as follows:

"Section 1. The board of supervisors of the county of Kauai is hereby authorized and directed to set aside and appropriate annually the sum of forty-five thousand dollars (\$45,000.00) for the maintenance and upkeep of the Samuel Mahelona Memorial Hospital, a tuberculosis hospital in the county of Kauai; provided, however, that prior to December 15 of each year the board of trustees of the Samuel Mahelona Memorial Hospital shall submit to said board of supervisors a budget of the estimated requirements for the succeeding calendar year, and if such budget calls for a less amount than forty-five thousand dollars (\$45,000.00), the board of supervisors may appropriate such less amount."

SECTION 2. This Act shall take effect on December 1, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 50**

[S. B. No. 16]

AN ACT TO AMEND SECTION 4 OF ACT 251 OF THE SESSION LAWS OF HAWAII 1927, AS AMENDED BY ACT 182 OF THE SESSION LAWS OF HAWAII 1929, RELATING TO THE EMPLOYEES' RETIREMENT SYSTEM OF THE TERRITORY OF HAWAII.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. The last paragraph of Section 4 of Act 251 of the Session Laws of Hawaii 1927, as amended by Act 182 of the Session Laws of Hawaii 1929, is hereby amended to read as follows:

"The board of supervisors of each county and city and county shall include in its annual budget for the fixing of the real property tax rate for such county or city and county, the amount certified to such board by the board of trustees of said System, under this section as due from such county or city and county for such year, including in said budget proper deductions from or additions to said amount as hereinafter provided. The treasurer of the Territory as provided by law shall retain, out of the tax moneys collected in each year in such county or city and county, a sum equal to the amount hereby required to be included in such real property tax rate, and shall place such amount in a special fund for such county or city and county. Payments on account of the obligations of such county or city and county under this section shall be made out of such fund. The amount of any excess or deficiency in such fund in meeting such obligations shall be subtracted from, or added to, as the case may be, the amount due from such county or city and county for the succeeding year, and the tax rate for such succeeding year shall be adjusted accordingly. The auditor and treasurer of the Territory shall, in the month of January of each year, transmit to the treasurer of each county or city and county a joint statement showing the amount of receipts by and payments out of the special fund for such county or city and county, and the amount of such excess or deficiency, if any."

SECTION 2. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 51**

[S. B. No. 17]

AN ACT TO AMEND SECTION 3 OF ACT 188 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO THE TAX BOARD, TERRITORY OF HAWAII.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 3 of Act 188 of the Session Laws of Hawaii 1931, is hereby amended to read as follows:

"Section 3. There is hereby appropriated out of the general revenues of the Territory the sum of fifty thousand dollars (\$50,000.00) for the purposes of Act 57 of the Session Laws of Hawaii 1929, as amended by this Act. The appropriation hereby made shall be in addition to the appropriation made by said Act 57, and shall lapse after April 30, 1933. The tax board of the Territory of Hawaii shall have charge and control of all expenditures to be made from said appropriation subject to the conditions and for the purposes set forth in said Act 57."

SECTION 2. This Act shall take effect upon its approval.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 52**

[S. B. No. 18]

AN ACT TO AMEND ACT 218 OF THE SESSION LAWS OF HAWAII 1925, MAKING APPROPRIATIONS TO COVER SHRINKAGE IN THE TERRITORIAL SINKING FUND FOR THE PAYMENT OF BONDS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1 of Act 218 of the Session Laws of Hawaii 1925, is hereby amended to read as follows:

"Section 1. The treasurer of the Territory is hereby authorized and directed to deposit, annually for a period of twenty years from January 1, 1926, in the territorial sinking fund for the payment of territorial bonds, the sum of forty-five thousand two hundred nine and 18/100 dollars (\$45,209.18), to cover shrinkage in said sinking fund. All amounts necessary for such purpose for each

year are hereby appropriated out of the general revenues of the Territory for such year."

SECTION 2. Sections 2 and 3 of said Act are hereby repealed.

SECTION 3. This Act shall take effect on and after December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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### ACT 53

[S. B. No. 19]

AN ACT TO REPEAL ACT 193 OF THE SESSION LAWS OF HAWAII 1927, RELATING TO THE SINKING FUND OF THE CITY AND COUNTY OF HONOLULU FOR KALIHI AND WAIKIKI SEWER BONDS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Act 193 of the Session Laws of Hawaii 1927, is hereby repealed.

SECTION 2. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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### ACT 54

[S. B. No. 20]

AN ACT TO AMEND SECTION 1 OF ACTS OF THE LEGISLATURE AUTHORIZING AND REQUIRING SINKING FUNDS FOR REDEMPTION OF TERRITORIAL BONDS, REVISED LAWS OF HAWAII 1925, VOL. II, PP. 1942-1943, AS AMENDED BY ACT 247 OF THE SESSION LAWS OF HAWAII 1927.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. The first paragraph of Section 1 of Acts of the legislature authorizing and requiring sinking funds for redemp-

tion of territorial bonds, appearing in the Revised Laws of Hawaii 1925, volume II, pages 1942-1943, as amended by Act 247 of the Session Laws of Hawaii 1927, is hereby amended to read as follows:

"Sec. 1. How made; sinking fund account. The treasurer of the Territory is authorized, empowered and required to establish, as a special deposit in the treasury of the Territory, a sinking fund with which to pay any present or future bonded indebtedness of the Territory, exclusive, however, of serial bonds, the payment of which is spread equally over a period of twenty-five years from a definite date after the date of issue of such bonds, and on the second interest-paying date of any territorial bond issue hereafter made, whether the same is a refunding bond issue or otherwise, and on the same date each year thereafter until the maturity date of such issue, he shall transfer from the general fund of the Territory and/or any other funds provided by law for such purpose, and deposit to the credit of such sinking fund such a sum of money that the aggregate of such sums of money so annually deposited with interest thereon, will, compounded annually, at the rate of four per centum (4%), amount, at the expiration of the term for which said bonds are issued, to the full face value thereof."

SECTION 2. This Act shall take effect on and after December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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#### ACT 55

[S. B. No. 21]

#### AN ACT TO AMEND ACT 106 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO BONDS OF THE COUNTY OF KAUAI.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 4 of Act 106 of the Session Laws of Hawaii 1931, is hereby amended to read as follows:

"Section 4. Principal and interest charges; how paid. All amounts necessary to meet interest and payments of principal when due of such of said bonds as are issued for the construction, extension and/or improvement of water works shall be

paid from the proceeds of sales of water and service charges in connection with water works in said county (and the board of supervisors shall, in the budget submitted for any calendar year for the purpose of fixing the tax rate for such year, deduct from its estimates of requirements for county bonds for other than highway purposes the amounts hereby required to be paid out of water revenues), and all such amounts as are necessary to meet similar payments for any calendar year (including principal of serial bonds maturing the following calendar year) of other bonds issued under the authority of this Act shall be included in the tax rate for said county for such calendar year."

SECTION 2. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 56

[S. B. No. 22]

AN ACT TO AMEND SECTION 4 OF ACT 207 OF THE SESSION LAWS OF HAWAII 1919, AS AMENDED, RELATING TO TERRITORIAL BONDS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 4 of Act 207 of the Session Laws of Hawaii 1919, printed on page 1859 of the Revised Laws of Hawaii 1925, Volume II, as amended, is hereby amended to read as follows:

"Section 4. All such bonds shall be exempt from any and all taxes whatsoever, and the payment of the principal and interest thereof shall constitute a paramount charge upon the consolidated revenue of the Territory."

SECTION 2. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 57**

[S. B. No. 24]

**AN ACT TO AMEND CHAPTER 28 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO THE MAINTENANCE OF PUBLIC SCHOOLS, AND TO REPEAL ACT 210, AS AMENDED, OF THE SESSION LAWS OF HAWAII 1931, RELATING TO THE SPECIAL SCHOOL FUND.***Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 336 of the Revised Laws of Hawaii 1925, as amended, is hereby further amended by deleting therefrom the last paragraph thereof, and by inserting, in lieu of said deleted paragraph, a new paragraph to read as follows:

"On or before the fifteenth day of January of each year, the commissioners of public instruction shall submit, to the director of the bureau of the budget in such form as he shall prescribe, a written estimate of the total number of teachers, supervisors, principals and other personnel, required for such calendar year, taking into consideration the estimated increase, not exceeding that prescribed by this section, in such personnel after September 1 of such year, and the estimated amount of the payroll for such personnel for such year, and such amount shall be deemed to be and hereby is appropriated for such purposes for such year out of the general revenues of the Territory and/or any other revenues provided by law from time to time for such purposes."

SECTION 2. Section 337 of said Revised Laws is hereby amended (a) by amending the first seven lines thereof to read as follows:

"Sec. 337. School budget, general fund. Prior to January 15, 1913, and every second year thereafter, the department of public instruction shall prepare a budget to be known as the general school fund budget, showing the estimated expenses, other than salaries covered by Section 336, of the public schools and of such department for the next ensuing biennial period. Such budget shall be in the following form:

GENERAL SCHOOL FUND";

and (b) by deleting therefrom the subtitle reading "Special Fund" and all that portion of said section appearing under said subtitle.

SECTION 3. Section 338, as amended, of said Revised Laws is hereby amended to read as follows:

"Sec. 338. Submission of general school fund budget. Not later than January 15, 1913, and every second year thereafter,

such budget shall be submitted to the governor of the Territory, who shall submit the same without change, but with his own recommendations to the legislature within ten days after the opening of its next regular session. Such budget, when acted upon by the legislature, shall determine the amounts which may be expended for the purposes of such general school fund during the succeeding biennial period."

SECTION 4. Section 339 of said Revised Laws is hereby amended to read as follows:

"Sec. 339. Special school fund. Not later than January 31 of each calendar year the department of public instruction shall submit to the board of supervisors of each county or city and county a budget to be known as the special school fund budget for such county or city and county for the current calendar year, showing the estimated requirements of the public schools and of such department in such county or city and county for such year for the purposes hereinafter stated. Such budget shall be substantially in the following form:

SPECIAL SCHOOL FUND COUNTY OF \_\_\_\_\_

New buildings as enumerated below.

New grounds.

Repairs and maintenance of buildings and grounds.

Furniture and fixtures.

Janitor service and supplies.

The new buildings proposed to be erected during the current calendar year for which the total sum of \$..... as set forth above is estimated to be necessary, are as follows:

..... Building \$.....  
..... Building \$.....

etc.

The board of supervisors of such county or city and county shall consider such budget and may in its discretion revise or change any item appearing therein. Such budget as so revised shall be incorporated in the budget submitted by such board to the territorial treasurer for such year for the purpose of determining the real property tax rate for such county or city and county."

SECTION 5. Section 341 of said Revised Laws is hereby amended to read as follows:

"Sec. 341. Advances to special school fund. Whenever in any calendar year appropriations have been made pursuant to Section 339, for the special school fund for any county or city and county, and no moneys, or insufficient moneys, for the purposes set forth in the special school fund budget for such county or city

and county for such year are immediately available in the proper fund of such county or city and county, the board of supervisors of such county or city and county may advance the funds required for such purposes from the current funds in the treasury of such county or city and county, either on special or general deposit, in which case such general or special accounts from which said funds have been so advanced shall, on receipt of taxes, be reimbursed."

SECTION 6. Section 342, as amended, of said Revised Laws is hereby further amended to read as follows:

"Sec. 342. Use of funds. The treasurer of the Territory shall pay over to the treasurer of each county or city and county the amounts received by him from time to time for such county or city and county for said special school fund. Such amounts shall be set aside and held as a special fund by the treasurer of such county or city and county and used exclusively for the respective purposes specified in said budget so submitted to the territorial treasurer; provided, however, that the amount set forth in the items providing for janitor service and supplies in such budget shall be set aside by such county or city and county treasurer to be expended by the department of public instruction upon warrants drawn by the auditor of such county or city and county based upon vouchers approved by the superintendent of public instruction or his duly deputized agents, which vouchers shall be sufficient authorization for the issuance and payment of such warrants; provided, further, that in the employment of janitor service preference shall be given, where practicable, to needy and deserving pupils or their parents; and provided, further, that transfers may be made by said board, with the approval of the department of public instruction, between different items in said budget, or the moneys appropriated for any such items may be expended by said board with such approval for any other purpose for which special school fund appropriations might be made. The amounts of said unexpended balances shall be deemed to be appropriated for the purposes stated in, and shall be deducted from the total amount of the special school fund budget for such county or city and county for such succeeding calendar year. All new buildings erected by said counties and city and county with moneys covered by said special school fund budget shall be subject to the approval of the department of public instruction as to size, arrangement, dimensions, lighting of rooms and sanitary conveniences. The amounts of the items under the general school fund budget shall be expended under the direction of the department of public instruction."

SECTION 7. Sections 340 and 344 of said Revised Laws and

Act 210, as amended, of the Session Laws of Hawaii 1931, are hereby repealed.

SECTION 8. This Act shall take effect on December 31, 1932, provided that unexpended balances remaining on and after said date in the special school fund of any county or city and county as fixed by pre-existing law, shall be dealt with in the manner provided by Section 342 of said Revised Laws as amended by this Act.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 58

[S. B. No. 26]

AN ACT TO AMEND SECTION 1 OF ACT 203 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO REMISSION OF CERTAIN TAXES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1 of Act 203 of the Session Laws of Hawaii 1931, is hereby amended to read as follows:

"Section 1. Whenever any real property is acquired for public purposes by the Territory or any political subdivision thereof, the tax assessor and the tax collector of the division in which such property is situated are hereby authorized to remit the taxes due thereon for the balance of the taxation period or year from and after the date of acquisition of such property".

SECTION 2. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 59**

[S. B. No. 27]

AN ACT TO PROVIDE FOR THE DISPOSITION OF PERSONAL TAXES ASSESSED OR ACCRUING PRIOR TO JANUARY 1, 1933.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. All moneys collected in any county or city and county on account of personal taxes assessed or accruing prior to January 1, 1933 shall, upon collection thereof, be paid to the treasurer of such county or city and county, and shall be deposited by him in the road fund for such county or city and county created by Section 1309 as amended, of the Revised Laws of Hawaii 1925.

SECTION 2. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 60**

[S. B. No. 29]

AN ACT TO AMEND SECTION 1704 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO CERTAIN RIGHTS AND PRIVILEGES OF MEMBERS OF FIRE DEPARTMENTS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1704 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

"Sec. 1704. Members entitled to vote. Only members of the fire department who shall have been in the active performance of their duties for at least a year preceding the first of July of each year and shall receive a certificate to that effect, shall be entitled to vote at elections of the department; provided, that no person under eighteen years of age shall be entitled to vote".

SECTION 2. This Act shall take effect on December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 61

[S. B. No. 30]

AN ACT TO AMEND SECTION 1309, AS AMENDED, OF THE REVISED LAWS OF HAWAII 1925, RELATING TO THE DISPOSITION OF CERTAIN SPECIFIC TAXES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. The last sentence of Section 1309 of the Revised Laws of Hawaii 1925, as amended by Act 180 of the Session Laws of Hawaii 1925, by Act 33 of the Session Laws of Hawaii 1927, and by Act 195 of the Session Laws of Hawaii 1929, is hereby amended to read as follows:

"It being provided, however, that in the city and county of Honolulu the board of supervisors may appropriate up to the sum of one hundred thousand dollars (\$100,000.00) from said fund for the police department".

SECTION 2. This Act shall take effect upon its approval.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 62

[S. B. No. 32]

AN ACT TO REPEAL SECTION 1642 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO ANNUAL BUDGETS OF THE COUNTIES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1642 of the Revised Laws of Hawaii 1925, is hereby repealed.

SECTION 2. This Act shall take effect upon its approval.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 63**

[S. B. No. 33]

AN ACT TO AMEND SECTIONS 248, 333, 676, 677, 678, 679, 1984, 2112 AND 3591 OF THE REVISED LAWS OF HAWAII 1925, SO THAT THE SAME WILL CONFORM TO THE PROVISIONS OF AN ACT ENTITLED "AN ACT TO PROVIDE FOR THE TAXATION OF REAL PROPERTY IN THE TERRITORY OF HAWAII, AND TO REPEAL CERTAIN SECTIONS OF CHAPTER 102 OF THE REVISED LAWS OF HAWAII 1925", PASSED BY THE LEGISLATURE OF SAID TERRITORY AT ITS SPECIAL SESSION OF 1932, WHICH AMENDMENTS ARE NECESSITATED BY THE ENACTMENT OF SAID ACT.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 248 of the Revised Laws of Hawaii 1925, is hereby amended by deleting therefrom the words "or collection", in the last line thereof.

SECTION 2. Section 333 of said Revised Laws, as amended by Act 94 of the Session Laws of Hawaii 1925, and by Act 112 of the Session Laws of Hawaii 1929, is hereby amended by substituting for the words "assessor of the district", in the third sentence of the first paragraph thereof, the words "tax collector of the division".

SECTION 3. Sections 676, 677, 678 and 679 of said Revised Laws are hereby amended by deleting therefrom the words "assessors" and "assessor", wherever the same occur, and inserting in lieu thereof the words "collectors" and "collector", respectively.

SECTION 4. Section 1984 of said Revised Laws is hereby amended by substituting for the word "assessor", in the fourth line thereof, the word "collector".

SECTION 5. Section 2112 of said Revised Laws is hereby amended by substituting for the word "assessor", in the fourth line thereof, the word "collector".

SECTION 6. Section 3591 of said Revised Laws is hereby amended by deleting therefrom that portion which reads: "except, however, that the tax provided for in Sections 1302, 1303 and 1304 may be deducted by the employer from any part or portion of any wages due and payable to any laborer or employee and paid over to the tax collector", and by substituting a period for the comma following the last word of the remaining portion of said section.

SECTION 7. This Act shall take effect on July 1, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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#### ACT 64

[S. B. No. 34]

AN ACT TO AMEND ACT 78 OF THE SESSION LAWS OF HAWAII 1925, AS AMENDED BY ACT 53 OF THE SESSION LAWS OF HAWAII 1929, AND BY ACT 95 OF THE SESSION LAWS OF HAWAII 1931, RELATING TO FEDERAL AID FOR HIGHWAYS IN THE TERRITORY OF HAWAII.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 9 of the Hawaii Federal Aid Highway Act (Act 78 of the Session Laws of Hawaii 1925, as amended) is hereby amended to read as follows:

"Section 9. The territorial highway engineer, in the month of January of each year, shall submit to the board of supervisors of each county and to the territorial auditor and treasurer an estimate of the amount required of such county for the current calendar year for the maintenance of roads within such county upon which federal aid funds have been expended. Such amount of the same, or such portion thereof as is intended to be paid out of the moneys of the county other than real property tax collections for such year, shall be paid by such county into the territorial treasury on or before April first of such calendar year, out of any funds of such county available for the maintenance and repair of public roads and highways. The board of supervisors of each county shall include, in its budget for such year, under the item designated as "other county items fixed by law", submitted by it to the territorial treasurer for the purpose of fixing the real property tax rate for such year, the total amount of the estimate so submitted to it by the territorial highway engineer for such year, offsetting against the same, in such budget, the amount of other funds (if any) by said board estimated to be available for and intended to be applied on account of said total amount due from the county. If the amount or portion thereof intended to be paid out of county funds other than such real property tax moneys is not paid by the county on the date aforesaid, the territorial treasurer shall retain, from any moneys in the territorial treasury belonging or payable to any such county during such calendar year, including

tax moneys, sufficient moneys to cover such unpaid amount or portion thereof and shall apply such retained amount, together with the additional moneys, if any, collected out of real property taxes for such year, for the purposes stated in section 10 of this Act."

SECTION 2. Section 10 of said Act, as amended, is hereby amended to read as follows:

"Section 10. The territorial treasurer shall place all payments received from, or amounts withheld on account of, any county under Section 9 of this Act in a special territorial revolving fund for such county, to be expended for the maintenance of roads in such county upon which federal aid funds have been expended, upon warrants drawn by the territorial auditor based upon vouchers approved by the territorial highway engineer."

SECTION 3. The last sentence in Section 12 of said Act as amended, is hereby amended to read as follows:

"Should there be insufficient moneys in such special revolving fund for such county on the date upon which the estimate hereinafter next mentioned shall be prepared, to reimburse the highway maintenance contingent fund for moneys so expended, the territorial highway engineer shall include the amount of such deficiency in the estimate of the amount required of such county for the current calendar year submitted by him to the board of supervisors of such county under the provisions of Section 9 of this Act."

SECTION 4. This Act shall take effect December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 65

[S. B. No. 35]

AN ACT TO AMEND SECTION 8 OF ACT 89 OF THE SESSION LAWS OF HAWAII 1931, AS AMENDED BY ACT 8 OF THE SESSION LAWS OF HAWAII 1932, FIRST SPECIAL SESSION, RELATING TO THE DISPOSITION OF REVENUES OF THE KAUAI WATER WORKS BUREAU.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 8 of Act 89 of the Session Laws of Hawaii

1931, as amended by Act 8 of the Session Laws of Hawaii 1932, first special session, is hereby amended to read as follows:

"Section 8. Disposition of Revenues. All revenues derived from said water works shall be paid into the treasury of the county as a special fund to be expended for the following purposes: (1) The operation and maintenance of said water works; (2) the payment of interest due the Territory on account of bonds issued by the Territory, the proceeds of which shall have been expended or allotted for said water works; (3) the payment of the annual sinking fund installments on term bonds and principal of all serial bonds maturing the following year due the Territory for the redemption of bonds issued by the Territory, the proceeds of which shall have been expended or allotted for said water works; and (4) the improvement and extension of said water works.

"The amounts payable by said county to the Territory for the purposes of subdivisions (2) and (3) of the first paragraph of this section for any calendar year shall, in the budget of said county submitted to the territorial treasurer for the purpose of fixing the county tax rate on real property for such year, be deducted from the amount included in said budget under the item 'territorial bonds issued for county purposes (interest on term and serial bonds, sinking fund for term bonds, and principal of all serial bonds maturing the following year) the proceeds of which have been expended for other than highway purposes'".

"One-half of the amount so payable by said county for such calendar year shall be paid to the territorial treasurer on or before June 20th of such year and the remaining one-half shall be so paid on or before November 15th of such year, such payment to be made upon vouchers approved by the territorial treasurer.

"Provided, however, that if any installment payable to the Territory under this section, or any portion thereof, shall not be so paid when due, the territorial treasurer shall withhold from any tax or other moneys in the territorial treasury payable to said county for such year an amount sufficient to cover such unpaid installment or portion thereof, and shall apply the same in the same manner as payments made by said county for the aforesaid purposes, reimbursing said county, for the amount so withheld, out of any moneys which may be paid to said treasurer thereafter during such year out of said special fund on account of such installment".

SECTION 2. This Act shall take effect December 31, 1932.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 66**

[S. B. No. 36]

AN ACT TO AMEND CHAPTER 125, AS AMENDED, OF THE REVISED LAWS OF HAWAII 1925, BY AMENDING OR REPEALING CERTAIN SECTIONS THEREOF, RELATING TO LICENSES AND LICENSE FEES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1973 of the Revised Laws of Hawaii 1925, is hereby amended by substituting for the words "six hundred dollars" therein the words "one hundred dollars".

SECTION 2. Section 1995 of said Revised Laws is hereby amended to read as follows:

"Sec. 1995. Fee to slaughter and sell. The annual fee for a license (a) to slaughter cattle and sell beef, or (b) to slaughter swine and sell pork, shall be ten dollars for each in each taxation district; provided, however, that any person may slaughter up to twelve head of cattle per year and sell such beef, or slaughter up to twelve swine per year and sell the pork, without a license therefor, provided such cattle or swine shall be of his own raising, and slaughtered on his own premises; but such person must comply with any city and county or county ordinances, relating thereto; and provided, also, that such person must comply with such rules and regulations of the board of health as may apply; and provided, further, that any person so slaughtering and selling beef without a license shall keep a full and accurate record concerning every animal killed, as provided by section 1996."

SECTION 3. Section 1996 of said Revised Laws is hereby amended by inserting therein immediately preceding the comma following the word "license" in the first line thereof, the words "to slaughter cattle and sell beef".

SECTION 4. Section 1998 of said Revised Laws is hereby amended to read as follows:

"Sec. 1998. Fee to sell beef or pork. The annual fee for a license (a) to sell beef or (b) to sell pork shall be five dollars (\$5.00) for each in each taxation district".

SECTION 5. Section 2016 of said Revised Laws, as amended by Act 229 of the Session Laws of 1929, is hereby amended by substituting for the words "twenty-five dollars" at the end thereof, the words "ten dollars".

SECTION 6. Section 2027 of said Revised Laws is hereby

amended by substituting for the words "twenty-five dollars" at the end thereof, the words "ten dollars".

SECTION 7. Section 2050 of said Revised Laws is hereby amended by substituting for the words and figures "twenty-five dollars (\$25.00)" in the ninth line thereof, the words "ten dollars".

SECTION 8. Section 2053 of said Revised Laws is hereby amended to read as follows:

"Sec. 2053. Fee, hotel and boarding house. The annual fee for a license to keep a hotel and boarding house shall be ten dollars. A hotel or boarding house, under this section, shall mean a building or buildings having at least ten rooms for the accommodation of guests."

SECTION 9. Section 2054 of said Revised Laws is hereby amended to read as follows:

"Sec. 2054. Fee for restaurant. The annual fee for a license to keep a restaurant shall be ten dollars. A restaurant, under this section, shall mean a building in which meals are furnished as the principal business for pay. No bedrooms or sleeping accommodations for hire shall be allowed on the premises of such restaurant."

SECTION 10. Section 2079 of said Revised Laws is hereby amended to read as follows:

"Sec. 2079. Fee. The annual fee for a license to peddle cakes shall be ten dollars."

SECTION 11. Section 2088, as amended, of said Revised Laws, is hereby amended to read as follows:

"Sec. 2088. Fee. Except as provided in Section 2088A, the fee (a) for a license to give any such performances and/or exhibitions in any one permanent structure at a fixed location shall be twenty-five dollars (\$25.00) per year or any lesser period, and (b) for a license to give moving picture shows under canvas or in a temporary structure shall be twenty-five dollars (\$25.00) per year or any lesser period and in addition thereto one dollar (\$1.00) for each performance or exhibition; provided, that this section shall not be held to authorize the holding of any such performances or exhibitions on Sundays except upon compliance with the provisions of any county or city and county ordinance passed pursuant to Section 2182."

SECTION 12. Section 2088A, as amended, of said Revised Laws is hereby amended to read as follows:

"Sec. 2088A. Fee for carnivals, etc. The fee for each performance under the license provided in Section 2087 shall be fifteen

dollars (\$15.00) per day for carnivals, circuses, amusement parks and itinerant shows (other than moving picture shows) under canvas or in temporary structures, except that such carnivals, circuses, amusement parks and itinerant shows may be charged a yearly license of one hundred dollars (\$100.00) each in lieu of the daily fee herein prescribed; provided, however: (1) that no license or fee shall be required or charged for territorial, county or city and county fairs; and (2) that no fees shall be charged if the treasurer or sheriff is satisfied that the entire proceeds of the performance or exhibition are to be donated to any school, religious or charitable institution, or for the promotion of art, and not for profit."

SECTION 13. Section 2091 of said Revised Laws is hereby amended by substituting for the words "twenty-five dollars" in the fourth line thereof, the words "ten dollars".

SECTION 14. Section 2096 of said Revised Laws is hereby amended to read as follows:

"Sec. 2096. Fee. The annual fee for such license shall be twenty-five dollars."

SECTION 15. Sections 1970, 1971, 1972, 1986, 1987, 1988, 1989, 1990, 1991, 1999, 2000, 2001, 2017, 2044, 2045 (as amended), 2046, 2047, 2048, 2049, 2060, 2061, 2098, 2099, 2103, 2109, 2111, 2112, 2114 and 2115 of said Revised Laws are hereby repealed.

SECTION 16. This Act shall take effect on January 1, 1933.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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## ACT 67

[S. B. No. 37]

AN ACT TO AMEND SECTION 1641, AS AMENDED, OF THE REVISED LAWS OF HAWAII 1925, RELATING TO POWERS AND DUTIES OF COUNTY BOARDS OF SUPERVISORS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1641, as amended, of the Revised Laws of Hawaii 1925, is hereby amended by inserting therein a new paragraph, to be numbered 7a, and to read as follows:

"7a. To fix the fees and charges for all official services not otherwise provided for."

SECTION 2. This Act shall take effect upon its approval.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 68

[S. B. No. 38]

AN ACT TO AMEND SUBDIVISION 2 OF SECTION 144 OF THE REVISED LAWS OF HAWAII 1925, AND SUBDIVISION 3 OF SECTION 144 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED BY ACT 13 OF THE SESSION LAWS OF HAWAII 1925, RELATING TO ELECTION, TAXATION, EDUCATIONAL, AND JUDICIAL DISTRICTS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Subdivision 2 of Section 144 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

"2.

The islands of Maui, Molokai, Lanai, and Kahoolawe and counties of Maui and Kalawao shall be divided into six districts, as follows:

1. Kahikinui, Kaupo, Kipahulu, Hana and Koolau, to be styled the Hana district;

2. Hamakualoa, Hamakuapoko, portion of Kula, and Honaula, the western boundary being a line starting from the sea at Kapukaulua on the boundary between the ahupuaas of Halii-maile and Wailuku, thence running inland following said boundary to the mauka side of the Lowrie ditch, thence following the mauka side of said ditch and its projected extension to the Waiakoa gulch which is the boundary between the ahupuaas of Pulehunui and Waiakoa, thence down along said boundary to the mauka boundary of the Waiakoa Homesteads (makai section), thence along said boundary to the ahupuaa of Kaonoulu, thence across the ahupuaa of Kaonoulu to the mauka boundary of the Waiohuli-Keokea Beach Homesteads, thence along said boundary to the mauka boundary of the Kamaole Homesteads, thence along said boundary and the extension thereof to the north boundary of the ahupuaa of Paehahu, thence along said boundary to the sea, and including the island of Kahoolawe, to be styled the Makawao district;

3. All that portion of central Maui lying east of a line along

the boundary of the ahupuaas of Kahakuloa and Honokohau to the peak of Eke crater, thence along the ridge of mountains and down the bottom of Manawainui gulch to the sea, and west of the boundary of Makawao district, to be styled the Wailuku district;

4. All that portion west of Wailuku district, and including the island of Lanai, to be styled the Lahaina district;

5. The island of Molokai, except that portion of said island known as Kalaupapa, Kalawao and Waikolu and commonly known or designated as the Leper Settlement, to be styled the Molokai district;

6. All that portion of the island of Molokai known as Kalau-papa, Kalawao and Waikolu forming the county of Kalawao, to be styled the Kalawao district.

Provided, however, that the district of Kalawao shall be deemed to be included in the first judicial circuit for the purposes of appeal from the district magistrate and for all other judicial purposes".

SECTION 2. Subdivision 3 of Section 144 of the Revised Laws of Hawaii 1925, as amended by Act 13 of the Session Laws of Hawaii 1925, is hereby amended to read as follows:

"3.

The island of Oahu shall be divided into seven districts as follows:

1. From Makapuu Head in Maunalua to Moanalua inclusive, and the islands not included in any other district, to be styled the Honolulu district;

2. Ewa, to be styled the Ewa district;

3. Waianae excluding Waianae Uka, to be styled the Waianae district;

4. From Kaena point to and including the ahupuaa of Wai-meia excluding Wahiawa, hereinafter described, to be styled the Waialua district;

5. From Waimea to Lae o ka Oio, to be styled the Koolauloa district;

6. From Lae o ka Oio to Makapuu Head in Waimanalo, to be styled the Koolaupoko district;

7. Wahiawa and Waianae Uka lying between Ewa and Waialua districts and more particularly described in the following manner: Beginning at Puu Kaaumakua in the Koolau range and running to and along the south boundary of Waianae Uka (which is also the south boundary of Schofield Barracks Military Reservation) to Puu Hapapa in the Waianae range; thence continuing along Schofield Barracks Military Reservation northerly along the Waianae range to Puu Kaala, easterly along Mokuleia down ridge to Puu Pane, continuing to Maili Trig. station, and

down ridge to Haleauau stream and down Haleauau Stream to Kaukonahua gulch, and easterly along said gulch to the west boundary of the ahupuaa of Wahiawa; thence leaving Schofield Barracks Military Reservation and following up and along the west and north boundaries of the ahupuaa of Wahiawa to the Koolau range; thence along the Koolau range to the beginning; to be styled the Wahiawa district".

SECTION 3. This Act shall take effect upon its approval.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 69

[S. B. No. 39]

AN ACT TO AMEND SECTION 1852, AS AMENDED, OF THE REVISED LAWS OF HAWAII 1925, RELATING TO EXEMPTIONS FROM SPECIAL ASSESSMENTS FOR HIGHWAYS AND OTHER IMPROVEMENTS IN THE DISTRICT OF HONOLULU.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1852 of the Revised Laws of Hawaii 1925, as amended by Act 191 of the Session Laws of Hawaii 1925, and by Act 110 of the Session Laws of Hawaii 1929, is hereby amended:

(1) By deleting therefrom the words "or exempted by law from payment of property taxes", appearing in the fourth line of said section as the same appears on page 122 of said Session Laws of Hawaii 1929;

(2) By deleting from said section the words "religious, charitable, private, educational and other eleemosynary societies or associations", appearing in the ninth and tenth lines on page 123 of said Session Laws of Hawaii 1929, and by substituting for said deleted words the following: "persons, corporations or entities,"; and

(3) By deleting from said section the words "property taxes and", appearing in the twelfth line on page 123 of said Session Laws of Hawaii 1929.

SECTION 2. This Act shall take effect upon its approval.

Approved this 11th day of May, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 70**

[S. B. No. 11]

**AN ACT IMPOSING UPON BANKING CORPORATIONS AND ASSOCIATIONS AND NATIONAL BANKING ASSOCIATIONS DOING BUSINESS WITHIN THE TERRITORY OF HAWAII AN EXCISE TAX MEASURED BY NET INCOME.***Be it Enacted by the Legislature of the Territory of Hawaii:***SECTION 1. Imposition of excise tax.**

(1) There shall be levied and assessed each year upon every banking corporation and association doing business within the Territory of Hawaii and pursuant to the authority conferred by Section 5219 of the United States Revised Statutes as amended and in conformity with the provisions contained in subdivision C of Clause 1 of such section, upon every national banking association organized under authority of the United States and doing business within the Territory, an excise tax, measured by its net income, to be computed as provided in this Act at the rate of ten per cent (10%).

(2) Banking corporations and associations taxed under this Act shall be free from all taxes on their shares of stock, income, earnings and personal property. Nothing in this Act, however, shall be construed to exempt the real property of such taxpayer from taxation.

(3) The tax imposed by this Act is so computed so as not to be higher than the equivalent tax or taxes imposed upon other corporations created in or doing business in the Territory. If for any reason the tax imposed by this section is held invalid the invalidity shall extend only to the amount of the tax illegally assessed, and the national banking associations taxed hereunder shall pay such tax as could be legally assessed under the provisions of the United States Revised Statutes heretofore referred to.

**SECTION 2. Definitions.**

(1) The term "net income" means the income of the taxpayer as hereinafter defined, for the preceding calendar year, less the deductions hereinafter specified for such year. The first taxable year under this Act shall be the calendar year 1932.

(2) The term "income" shall include gains, profits, interest and income derived from the business of whatever kind and in whatever form paid, including gains, profits or income from dealings in property whether real or personal, tangible or intangible, and gains, profits or income received as compensation for services as interest,

rents, commissions, brokerage or other fees and all interest, dividends and other income derived from any source whatever.

SECTION 3. Deductions. In computing net income there shall be allowed as deductions:

(1) All the ordinary and necessary expenses paid or incurred during the year in carrying on business including a reasonable allowance for salaries or other compensation for services actually rendered and including rentals or other payments required to be made for the continued use or possession of the property for which the taxpayer has not taken title or in which the taxpayer has no equity;

(2) All interest paid or accrued during the year on indebtedness and all interest received or accrued on notes, warrants, bonds, or other obligations of the United States or any State or Territory or any municipal subdivision thereof, the interest on which is exempt from taxation by the income tax law or other laws of the Territory of Hawaii.

(3) All taxes and license fees paid or accrued for payment to the Territorial Government or any political subdivision thereof, including frontage and improvement taxes and/or assessments, if the corporation or association paying them is a lessee, but excluding frontage and improvement taxes and/or assessments when the corporation or association paying them is the owner of the property;

(4) Losses sustained during the year computed and allowable in accordance with the sections of the income tax act applicable thereto;

(5) Worthless debts computed and allowable in accordance with the applicable sections of the income tax law;

(6) Amortization and depreciation computed and allowable in accordance with the applicable sections of the income tax law;

(7) Dividends received or derived and allowable as deductions under the applicable sections of the income tax law.

SECTION 4. Assessments. Each banking corporation and association and each national banking association doing business within the Territory shall be assessed in accordance with the provisions of this Act. The tax commissioner shall be charged with the administration and enforcement of the provisions of this Act. He may require such returns or other statements under oath or otherwise to be filed by such banking corporations or associations or national banking associations as he may deem necessary. All provisions of law not inapplicable with respect to the assessment of income taxes and the powers and duties of the tax commissioner and his subordinates in connection therewith and with respect to appeals

from such assessments are hereby made applicable to the taxes and assessments provided for by this Act.

**SECTION 5.** Payments. Payments of the tax imposed by this Act shall be made in the manner and at the times provided by law with respect to income taxes. All provisions of territorial law, not inapplicable, with respect to the payment and collection of income taxes and the powers and duties of the tax commissioner and his subordinates with respect thereto or in connection therewith, are hereby made applicable to the taxes imposed by, and the collection of taxes under, this Act.

**SECTION 6.** Constitutionality. If any section, subsection, sentence, clause or phrase of this Act is, for any reason, held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Act. The legislature hereby declares that it would have approved this Act and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more other sections, sub-sections, sentences, clauses or phrases be declared unconstitutional.

**SECTION 7.** Disposition of funds. All taxes collected under the provisions of this Act shall be for the benefit of the Territory.

**SECTION 8.** This Act to take effect as of January 1, 1932.

Approved this 2nd day of June, A. D., 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 71**

[H. B. No. 55]

**AN ACT CREATING THE HAWAII LEGISLATIVE COMMISSION, PRESCRIBING ITS DUTIES AND PROVIDING AN APPROPRIATION THEREFOR.**

*Be it Enacted by the Legislature of the Territory of Hawaii:*

**SECTION 1.** There is hereby created a Commission, to be known as the Hawaii Legislative Commission, to consist of the governor of the territory, who shall be ex-officio chairman of said commission, and four other members to be appointed by the governor in the manner provided by Section 80 of the Hawaiian Organic Act; members of the legislature of said territory shall be eligible to

appointment to said commission. Meetings of said commission shall be held at the call of the chairman.

SECTION 2. It shall be the duty of such commission to assist the Delegate to Congress from Hawaii in preparing, compiling and furnishing any information, statistics, or other data, which may be needed for the purpose of presenting fully the position of the Territory of Hawaii in relation to any matters now pending (including the bills recently introduced in said Congress by the Honorable Hiram Bingham, Senator from Connecticut), or which may arise prior to the commencement of the next regular session of the territorial legislature, in the Congress of the United States of America, affecting or which might affect said territory. Said commission is also authorized and empowered to proceed to Washington, D. C., if, in its opinion, such course is necessary or advisable, and upon the written request of the Delegate to Congress from Hawaii, for the purpose of assisting said Delegate to Congress in presenting fully any facts or information and/or arguments on behalf of the territory and in protecting the interests of the territory in respect of such matters pending, or which may arise in said Congress prior to the commencement of the next regular session of the territorial legislature.

SECTION 3. The sum of fifteen thousand dollars (\$15,000.00) or so much thereof as may be necessary, is hereby appropriated from the general revenues of the territory for the purposes of this Act, including the payment of the expenses of said commission in connection with any duties imposed by this Act, and including the expenses of such clerical, legal and other assistance as the commission may find it necessary to engage or secure. All expenditures under this Act shall be paid upon vouchers approved by the chairman of such commission. The per diem or other expenses of the members of said commission shall not be limited by the provisions of Section 165 as amended, of the Revised Laws of Hawaii 1925.

SECTION 4. This Act shall take effect upon its approval.

Approved this 3rd day of June, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 72**

[H. B. No. 59]

AN ACT TO AMEND CHAPTER 118 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED, BY AMENDING SECTIONS 1831F AND 1831L THEREOF, RELATING TO MUNICIPAL GOVERNMENT AND PARTICULARLY TO THE POLICE DEPARTMENT.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1831-F of Chapter 118 of the Revised Laws of Hawaii 1925, as enacted by Act 1 of the First Special Session of 1932 of the Legislature of the Territory of Hawaii is hereby amended by amending the first sentence thereof to read as follows:

“The commissioners shall appoint and may remove at pleasure a chief of police, who shall devote his full time to the duties of his office, and who shall be subject to the provisions of Section 171 of the Revised Laws of Hawaii 1925, as amended.”

SECTION 2. Section 1831-L of said Chapter 118, as enacted by said Act 1 is hereby amended by adding after the word “department” in the last sentence thereof a semicolon and the following: “provided, however, that during the year 1932 the said board may appropriate not to exceed \$25,000.00 from the permanent improvement fund for the current expenses of said department.”

SECTION 3. This Act shall take effect upon its approval.

Approved this 3rd day of June, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 73**

[H. B. No. 60]

AN ACT TO AMEND CHAPTER 190 OF THE REVISED LAWS OF HAWAII 1925, RELATING TO THE INCORPORATION OF COOPERATIVE ASSOCIATIONS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 3374 of Chapter 190 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

“Sec. 3374. Cooperative associations. Any number of persons, not less than five, the majority of whom are residents of this Ter-

ritory, engaged in the production of agricultural products, may associate themselves as a non-profit cooperative corporation or association, with or without capital stock or shares of stock, under the provisions of this chapter."

SECTION 2. A new section is hereby added to said chapter to be known as Section 3374-A and to read as follows:

"Sec. 3374-A. Definitions. As used in this chapter :

(a) The term 'agricultural products' shall include horticultural, viticultural, forestry, dairy, live stock, poultry, bee and any farm or plantation products;

(b) The term 'member' shall include actual members of associations without capital stock and holders of common stock in associations organized with shares of stock;

(c) The term 'association' means any corporation organized under this chapter ; and

(d) The term 'person' shall include individuals, firms, partnerships, corporations and associations.

Associations organized hereunder shall be deemed non-profit, inasmuch as they are not organized to make profit for themselves, as such, or for their members, as such, but only for their members as producers."

SECTION 3. A new section is hereby added to said chapter to be known as Section 3374-B and to read as follows:

"Sec. 3374-B. Purposes of associations. An association may be organized under this chapter to engage in any activity in connection with the marketing or selling of the agricultural products of its members, or with the harvesting, preserving, drying, processing, canning, packing, grading, storing, handling, shipping, or utilization thereof, or the manufacturing or marketing of by-products therefrom ; or in connection with the manufacturing, purchasing, selling or supplying to its members of machinery, equipment or supplies ; or in financing any of the above enumerated activities ; or in any one or more of the activities specified in this section ; and in connection therewith to promote the effective merchandizing of agricultural commodities, protect, control and stabilize the marketing of agricultural products and their food products, minimize speculation, prevent inefficient and wasteful methods of distribution, and, through orderly production and distribution, maintain advantageous domestic markets for agricultural commodities, prevent surpluses in excess of the domestic requirements for such commodities, and avoid undue and excessive fluctuations or depressions in prices therefor."

SECTION 4. A new section is hereby added to said chapter to be known as Section 3375-A and to read as follows:

"Sec. 3375-A. Members. A corporation may admit as members, or as holders of shares of the capital stock if any, only such persons as are engaged in the production of the agricultural products to be handled by or through the corporation, including lessees and tenants of land used for the production of such products and lessors and landlords who receive as rent all or any part of the products raised on the leased premises. If a member or stockholder of a corporation be other than a natural person, such member may be represented by any individual who is duly authorized in writing so to act. One corporation organized hereunder may become a member or stockholder of any other corporation or corporations organized hereunder. The corporation may in its by-laws provide for the retirement of persons losing eligibility to membership and for restrictions against the transfer of memberships or shares to persons not eligible."

SECTION 5. Section 3376 of said chapter is hereby amended to read as follows:

"Sec. 3376. Limitations on voting power. In case a corporation is organized without capital stock, no member shall be entitled to more than one vote upon any subject pertaining to the management, business or affairs of the corporation."

SECTION 6. A new section is hereby added to said chapter to be known as Section 3376-A and to read as follows:

"Sec. 3376-A. Marketing contracts. The corporation and its members and/or stockholders may make and execute marketing contracts requiring such members or stockholders to sell, for any period of time, not over fifteen years, all or any specified part of their agricultural products or specified commodities exclusively to or through the corporation, or through any facilities to be created by the corporation, upon such terms and conditions, including provisions respecting the resale price and deducting all necessary selling, overhead and other expenses. If any such contract shall be made with reference to the products from any particular land or lands described therein, or generally with reference to any and all lands during the term thereof owned, held or controlled by the contracting member, and be recorded in the bureau of conveyances, the same shall run with and bind such land or lands as therein provided, irrespective of any change in ownership or an interest therein."

SECTION 7. A new section is hereby added to said chapter to be known as Section 3376-B and to read as follows:

"Sec. 3376-B. Remedies for breach of contract. Liquidated damages. The by-laws or the marketing contract may fix, as liquidated damages, specific sums to be paid by the member or stockholder to

the corporation upon the breach by him of any provision of the marketing contract regarding the sale or delivery or withholding of products; and may further provide that the member or stockholder will pay all costs, premiums for bonds, expenses and fees, in case any action is brought upon the contract by the corporation; and any such provisions shall be valid and enforceable in the courts of this Territory; and such clauses providing for liquidated damages shall be enforceable as such and shall not be regarded as penalties.

**Injunctions.** In the event of any such breach or threatened breach of such marketing contract by a member or stockholder or by any person who has become the owner, lessee or occupant of any lands covered by a recorded contract as aforesaid, the corporation shall be entitled to an injunction to prevent the further breach of the contract and to a decree of specific performance thereof. Pending the adjudication of such an action and upon filing a verified complaint showing the breach or threatened breach, and upon filing a sufficient bond, the corporation shall be entitled to a temporary restraining order and preliminary injunction against the offending party.

**Presumptions.** In any action upon such marketing agreements, it shall be conclusively presumed that a land owner or landlord or lessor is able to control the delivery of products produced on his land by tenants or others, whose tenancy or possession or work on such land or the terms of whose tenancy or possession or labor thereon were created or changed after execution by the land owner or landlord or lessor, of such a marketing agreement; and in such actions, the foregoing remedies for non-delivery or breach shall lie and be enforceable against such land owner, landlord, lessor or other person in possession."

**SECTION 8.** Section 3379 of said chapter is hereby amended to read as follows:

"Sec. 3379. Apportionment of earnings. The earnings of every such corporation shall be apportioned in the following manner:

1. If the corporation shall not have a capital stock it may apportion its earnings among its members as though by a dividend calculated upon the amount of business done with the corporation by its members, in proportion to such business, at such times, at least once a year, as the by-laws of the corporation shall prescribe.

2. If the corporation shall have a capital stock it may before making a distribution of earnings as in the case of non-stock corporations pay a dividend on the paid-in capital stock, not exceeding eight per cent."

**SECTION 9.** Section 3380 of said chapter is hereby amended to read as follows:

"Sec. 3380. No limitation of indebtedness. Any corporation organized under this chapter may borrow without limitation as to the amount of its corporate indebtedness or liability; and may make advances or loans to its members or stockholders."

SECTION 10. A new section is hereby added to said chapter to be known as Section 3382-A and to read as follows:

"Sec. 3382-A. Restraint of trade. Any corporation organized under this chapter shall be deemed not to be a conspiracy nor a combination in restraint of trade nor an illegal monopoly; nor an attempt to lessen competition or to fix prices arbitrarily or to create a combination or monopoly in violation of any law of this Territory; and the marketing contracts and agreements between the corporation and its members or stockholders and any agreements authorized in this chapter shall be considered not to be illegal nor in restraint of trade nor contrary to the provisions of any statute enacted against monopolies, combinations or conspiracies."

SECTION 11. A new section is hereby added to said chapter to be known as Section 3382-B and to read as follows:

"Sec. 3382-B. Securities act not to apply. No corporation authorized or existing under or by virtue of the provisions of this chapter shall be subject in any manner to the provisions of Act 252 of the Session Laws of Hawaii 1931 entitled 'An Act regulating the sale of securities and to make uniform the law relating thereto.'

SECTION 12. This Act shall take effect upon its approval.

Approved this 3rd day of June, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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ACT 74

[H. B. No. 62]

AN ACT MAKING AN APPROPRIATION FROM THE GENERAL REVENUES OF THE TERRITORY OF HAWAII FOR A NEW PRISON UNIT AND CERTAIN EQUIPMENT FOR THE OAHU PRISON AND FOR WAIAKEA AIRPORT PRISON CAMP EXPENSES.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. There is hereby appropriated from the general revenues of the Territory of Hawaii not otherwise appropriated, the

EQUIPMENT FOR OAHU PRISON AND WAIAKEA  
ACT 74] PRISON CAMP.  
PURCHASE OF LAND IN DEFAULT OF  
ACT 75] IMPROVEMENT TAXES.

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sum of twenty thousand five hundred dollars (\$20,500.00) to be expended by the board of prison directors of the Territory of Hawaii, with the approval of the governor, as follows:

For the construction, by prison labor, of a new unit or addition to the Oahu Prison for the housing and confinement of prisoners, and furnishings therefor.....\$10,000.00  
Equipment ..... 3,000.00  
For expenses of or in connection with the Waiakea Airport Prison Camp ..... 7,500.00

SECTION 2. This Act shall take effect upon its approval.

Approved this 3rd day of June, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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**ACT 75**

[S. B. No. 46]

AN ACT TO AMEND SECTION 1868 OF THE REVISED LAWS OF HAWAII 1925, CONCERNING PURCHASE OF LAND IN DEFAULT OF TAXES LEVIED IN IMPROVEMENT DISTRICTS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Section 1868 of the Revised Laws of Hawaii 1925, is hereby amended to read as follows:

“Sec. 1868. Purchase at sale. At any sale for default in payment of any assessment as aforesaid, the treasurer of the city and county may accept, in lieu of cash, in payment for the land so sold, outstanding bonds of said improvement district to a value of par plus accrued interest to date of sale. Upon the receipt of such bonds the treasurer shall cancel same and credit the improvement district with the amount allowed on the bonds.”

SECTION 2. This Act shall take effect upon its approval, and relate to all bonds issued after its effective date.

Approved this 3rd day of June, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**ACT 76**

[S. B. No. 47]

AN ACT TO AMEND PARAGRAPH THREE OF SECTION 1869 OF THE REVISED LAWS OF HAWAII 1925, AS AMENDED BY ACT 205 OF THE SESSION LAWS OF HAWAII 1925, AND ACT 104 OF THE SESSION LAWS OF HAWAII 1927, RELATING TO MONEY COLLECTED ON ACCOUNT OF ASSESSMENTS AND INTEREST ON IMPROVEMENTS AFTER THE ISSUANCE OF BONDS.

*Be it Enacted by the Legislature of the Territory of Hawaii:*

SECTION 1. Paragraph three of Section 1869 of the Revised Laws of Hawaii 1925, as amended, is hereby further amended to read as follows:

"All moneys collected on account of assessments and interest for any improvement after the issuance of any bonds shall be kept by the treasurer of the city and county in a special fund and applied solely to the payment of interest and principal of bonds issued for such improvement until such bonds shall have been paid. In the event that any surplus shall remain in any such special fund after the payment of the bonds chargeable against such fund or in case of a premium received on the sale of said bonds, it shall be credited to and become a part of a fund to be known as Improvement District Revolving Fund, the moneys in which shall be available to make up deficiencies in the proceeds of bonds sold below par, to cover deficiencies in interest realized on account of diminishing balances of installments outstanding and to advance interest due on bonds outstanding prior to collection of annual assessments."

SECTION 2. This Act shall take effect upon its approval.

Approved this 3rd day of June, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

**J. R. No. 1**

[H. J. R. No. 1]

**JOINT RESOLUTION REAFFIRMING JOINT RESOLUTION NUMBER 8 OF THE SIXTEENTH REGULAR SESSION OF THE LEGISLATURE OF THE TERRITORY OF HAWAII, REQUESTING THE CONGRESS OF THE UNITED STATES OF AMERICA TO PROVIDE FINANCIAL ASSISTANCE TO THE TERRITORY OF HAWAII FOR THE SEGREGATION, CARE, MAINTENANCE AND TREATMENT THEREIN OF PERSONS AFFLICTED OR SUSPECTED OF BEING AFFLICTED WITH LEPROSY.**

WHEREAS, there was adopted by the Sixteenth Regular Session of the Legislature of the Territory of Hawaii Joint Resolution No. 8, requesting the Congress of the United States of America to provide financial assistance to the Territory of Hawaii for the segregation, care, maintenance and treatment therein of persons afflicted or suspected of being afflicted with leprosy; and

WHEREAS, there has been introduced in said Congress H. R. 306, designed to afford the relief sought in said Joint Resolution No. 8; and

WHEREAS, said H. R. 306 has not as yet been favorably acted upon by the Congress; and

WHEREAS, the Governor of the Territory of Hawaii has subsequently been advised by letter from the surgeon general of the United States public health service that, despite the obligation imposed by the Act of Congress of February 3, 1917 (39 Statutes at Large 872) it is impossible to receive and care for at the United States Marine Hospital at Carville, Louisiana any leprosus patients from the Territory of Hawaii, due to lack of present accommodations thereat; and

WHEREAS, since annexation Hawaii has spent over \$7,500,000.00 in caring for its leprous patients; and

WHEREAS, the Hawaiian commission appointed in pursuance of the "Joint Resolution to provide for annexing the Hawaiian Islands to the United States," reported, as printed in document 16 of the 55th Congress, Third Session, as part of a message from the President of the United States, that the "Federal government could do no better, either in point of economy or in point of effectiveness, at least so long as present conditions continue, than to permit this disease to be controlled by the local officers and the existing machinery. But it would seem to be only just that the Federal government should share in the expense"; and

WHEREAS, in view of all these facts and in all fairness and justice to the Territory of Hawaii, the Federal government should extend its financial aid to the territory in its endeavor to cope with this problem; now, therefore,

*Be it Enacted by the Legislature of the Territory of Hawaii:*

That Joint Resolution No. 8 of the Sixteenth Regular Session of the Legislature of the Territory of Hawaii be and it hereby is reaffirmed, and the Congress of the United States of America is hereby urgently requested to take favorable action upon H. R. 306, now pending before said Congress, or on some similar bill directed toward the same result, providing therein that no leprosus patients shall be sent from without the Territory of Hawaii for treatment within said territory.

Approved this 26th day of April, A. D. 1932.

LAWRENCE M. JUDD,  
Governor of the Territory of Hawaii.

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