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# A BILL FOR AN ACT

RELATING TO HOUSING.

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

1           SECTION 1. The legislature finds that there is an issue  
2 regarding the payment of appropriate taxes on the rent or rent-  
3 equivalent obtained from irregular landlord-tenant arrangements,  
4 such as in a work-for-room-and-board or rent-to-own arrangement.  
5 In particular, the legislature finds that landlords in rent-to-  
6 own situations take advantage of the summary possession  
7 proceedings instead of foreclosure actions without having paid  
8 the general excise taxes or transient accommodation taxes  
9 required in normal long- or short-term lease situations.

10           The purpose of this Act is to ensure that, in the event a  
11 writ for summary possession is sought for a tenancy, prior to  
12 the issuance of any such writ a landlord must provide proof of  
13 payment of general excise taxes on rent or rent-equivalent paid  
14 by the tenant during the period of tenancy.

15           SECTION 2. Chapter 666, Hawaii Revised Statutes, is  
16 amended by adding a new section to be appropriately designated  
17 and to read as follows:



1           "§666-       Writ of possession; proof of payment of  
2 applicable taxes.   Before the issuance of a writ of possession a  
3 landlord, lessor, or plaintiff in a summary possession action  
4 shall attach onto the complaint general excise tax forms showing  
5 a declaration of rents paid, a tax clearance certificate from  
6 the department of taxation showing payment of general excise tax  
7 on rentals, or both. Such forms or tax clearance certificate  
8 shall serve as rebuttable evidence of payment of all general  
9 excise and transient accommodation taxes due to the State,  
10 including penalties if applicable, for the entirety of the  
11 tenancy at issue. For tenancies greater than twelve months, a  
12 general excise tax form or tax clearance certificate that  
13 reflects the preceding twelve months shall be deemed  
14 sufficient."

15           SECTION 3.   New statutory material is underscored.

16           SECTION 4.   This Act shall take effect on July 1, 2020.

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INTRODUCED BY:

The text contains several handwritten signatures in black ink. The most prominent signature is 'Lou Br...' with a large flourish above it. Below it are other signatures, including one that appears to be 'John M. ...' and another that looks like 'R. Mc...'. The signatures are written over a horizontal line.



# H.B. NO. 1824

**Report Title:**

Landlord-Tenant; Summary Possession; Taxes

**Description:**

Requires certain landlords, lessors, or plaintiffs in a summary possession action to provide proof of payment of taxes due to the State before the issuance of a writ of possession.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

