

JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA



GOV. MSG. NO. 1168

EXECUTIVE CHAMBERS  
KE KE'ENA O KE KIA'ĀINA

May 19, 2025

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

The Honorable Nadine Nakamura  
Speaker, and Members of the  
House of Representatives  
Thirty-Third State Legislature  
State Capitol, Room 431  
Honolulu, Hawai'i 96813

Aloha President Kouchi, Speaker Nakamura, and Members of the Legislature:

This is to inform you that on May 19, 2025, the following bill was signed into law:

H.B. NO. 1173, H.D. 1,  
S.D. 1, C.D. 1

RELATING TO TAX LIENS.  
**ACT 068**

Mahalo,

A handwritten signature in black ink that reads "Josh Green M.D.".

Josh Green, M.D.  
Governor, State of Hawai'i

on MAY 19 2025

HOUSE OF REPRESENTATIVES  
THIRTY-THIRD LEGISLATURE, 2025  
STATE OF HAWAII

**ACT 068**  
**H.B. NO.** 1173  
H.D. 1  
S.D. 1  
C.D. 1

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# A BILL FOR AN ACT

RELATING TO TAX LIENS.

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

1       SECTION 1. The legislature finds that Act 166, Session  
2 Laws of Hawaii 2009, enacted a fifteen-year statute of  
3 limitations on certain collection actions of tax assessments,  
4 comparable to the ten-year statute of limitations that applies  
5 to federal taxes.

6       The purpose of this Act is to adopt procedures comparable  
7 to those in the federal system to ensure that taxpayers are not  
8 harmed by previously recorded tax liens for which the underlying  
9 liability has been satisfied or been rendered unenforceable by  
10 the expiration of the fifteen-year period.

11       SECTION 2. Section 231-33, Hawaii Revised Statutes, is  
12 amended by amending subsections (f) and (g) to read as follows:

13       "(f) The department may record in the bureau of  
14 conveyances at Honolulu, or in respect of a lien on a motor  
15 vehicle, file with the county director of finance, a certificate  
16 setting forth the amount of taxes due and unpaid, which have  
17 been returned, assessed, or as to which a notice of proposed



1 assessment has issued. The certificate shall identify the  
2 taxpayer, the taxpayer's last known address, ~~and~~ the tax or  
3 taxes involved~~[+]~~, and the date on which the liability for the  
4 tax or taxes was assessed. The recording or filing of the  
5 certificate has the effect set forth in this section, but  
6 nothing in this section shall be deemed to require that a  
7 certificate recorded or filed by the department must include the  
8 amount of any penalty or interest, in order to protect the lien  
9 therefor. The certificate, if recorded or filed with the county  
10 director of finance, shall be entered of record as provided by  
11 law. Recordation of the certificate in the bureau of  
12 conveyances shall be deemed, at such time, for all purposes and  
13 without any further action, to procure a lien on land registered  
14 in the land court under chapter 501. Any cost incurred in the  
15 filing of the certificate shall be a part of the lien for the  
16 tax therein set forth.

17 (g) The department may issue a certificate of discharge of  
18 any part of the property subject to the lien imposed by this  
19 section, upon payment in partial satisfaction of such lien, of  
20 an amount not less than the value as determined by the  
21 department of the lien on the part to be so discharged, or if



1 the department determines that the lien on the part to be  
2 discharged has no value. The department shall issue a  
3 certificate of discharge as to any liability that has been  
4 satisfied or that has become unenforceable under section  
5 235-111, 237-40, 237D-9, 238-7, 243-14, 247-6.5, or 251-8. Any  
6 [~~such~~] discharge so issued shall be conclusive evidence of the  
7 discharge of the lien as therein provided."

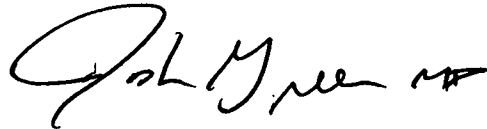
8 SECTION 3. Statutory material to be repealed is bracketed  
9 and stricken. New statutory material is underscored.

10 SECTION 4. This Act shall take effect on January 1, 2027.



H.B. NO. 1173  
H.D. 1  
S.D. 1  
C.D. 1

APPROVED this 19th day of May, 2025

A handwritten signature in black ink, appearing to read "Josh Green", with a stylized flourish at the end.

GOVERNOR OF THE STATE OF HAWAII

HB No. 1173, HD 1, SD 1, CD 1

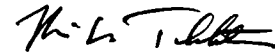
THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: April 30, 2025  
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Thirty-Third Legislature of the State of Hawaii, Regular Session of 2025.

A handwritten signature in black ink, appearing to read "Nadine K. Nakamura", with a long horizontal flourish extending to the right.

Nadine K. Nakamura  
Speaker  
House of Representatives

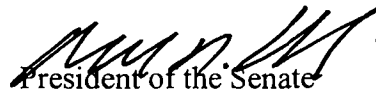
A handwritten signature in black ink, appearing to read "Brian L. Takeshita", with a horizontal flourish.

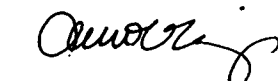
Brian L. Takeshita  
Chief Clerk  
House of Representatives

**THE SENATE OF THE STATE OF HAWAI‘I**

Date: April 30, 2025  
Honolulu, Hawai‘i 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate  
of the Thirty-Third Legislature of the State of Hawai‘i, Regular Session of 2025.

  
President of the Senate

  
Clerk of the Senate