

Honolulu, Hawaii

, 2025

APR 25

RE: H.B. No. 1173
H.D. 1
S.D. 1
C.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Madam and Sir:

Your Committee on Conference on the disagreeing vote of the House of Representatives to the amendments proposed by the Senate in H.B. No. 1173, H.D. 1, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAX LIENS,"

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to require the Department of Taxation to:

- (1) State the assessment date on certificates of tax lien; and
- (2) Issue certificates of discharge when the tax liability on which a lien is based has been satisfied or has become unenforceable by lapse of time.

Your Committee on Conference has amended this measure by changing the effective date to January 1, 2027.



As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of H.B. No. 1173, H.D. 1, S.D. 1, as amended herein, and recommends that it pass Final Reading in the form attached hereto as H.B. No. 1173, H.D. 1, S.D. 1, C.D. 1.

Respectfully submitted on behalf
of the managers:

ON THE PART OF THE SENATE

ON THE PART OF THE HOUSE



DONNA MERCADO KIM
Chair



KYLE T. YAMASHITA
Chair



Hawaii State Legislature

Record of Votes of a Conference Committee

CCR 246

Bill / Concurrent Resolution No.: HB 1173, HD 1, SD 1					Date/Time: 4/23/25 10:39am				
<input checked="" type="checkbox"/> The recommendation of the House and Senate managers is to pass with amendments (CD).									
<input type="checkbox"/> The Committee is reconsidering its previous decision.									
<input type="checkbox"/> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure					<input type="checkbox"/> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.				
Senate Managers	A	WR	N	E	House Managers	A	WR	N	E
KIM, Donna Mercado, Chr.	/				YAMASHITA, Kyle T., Chr.	/			
MORIWAKI, Sharon Y.	/				TAKENOUCHI, Jenna	/			
FEVELLA, Kurt	/				ALCOS III, David	/			
TOTAL	3	3	0	0	TOTAL	3	3	0	0
A = Aye		WR = Aye with Reservations			N = Nay		E = Excused		
Senate Recommendation is:					House Recommendation is:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted					<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Senate Lead Chair's or Designee's Signature:					House Lead Chair's or Designee's Signature:				
Distribution:					Distribution:				
Original					Yellow				
File with Conference Committee Report					House Clerk's Office				
					Pink				
					Senate Clerk's Office				
					Goldenrod				
					Drafting Agency				