

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



