



*The Judiciary, State of Hawai'i*

**Testimony to the Thirty-Third State Legislature, 2025 Session**

**House Committee on Consumer Protection & Commerce**

Representative Scot Z. Matayoshi, Chair

Representative Cory M. Chun, Vice Chair

Tuesday, February 4, 2025, 2:00 p.m.

By:

Michelle D. Acosta

Deputy Chief Court Administrator

District Court of the First Circuit

**WRITTEN TESTIMONY ONLY**

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**Bill No. and Title:** House Bill No. 979 – Relating to Summary Possession

**Purpose:** Requires that a current GET license number for any rental income be filed with the complaint to the court for summary possession proceedings. Requires the judiciary to submit an annual list of certain information regarding summary possession cases to the department of taxation.

**Judiciary's Position:**

The Judiciary takes no position on the intent of House Bill No. 979, but would like to submit testimony on system and operational impacts. The Judiciary's existing case management system (Judiciary Information Management System or "JIMS") does not have a database field or table for General Excise Tax data and changes will require software development time and resources. The Judiciary's Information Technology System Department (ITSD) will need time to develop the system modifications. Should the requirement take effect prior to being able to make database changes, the court staff will have to track this data manually, which would not be operationally feasible. Therefore, the Judiciary respectfully requests an effective date of July 1, 2026 or later.

Thank you for the opportunity to testify on this measure.

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

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DEPUTY DIRECTOR

**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

H.B. No. 979 Related to Summary Possession.

**BEFORE THE:**

House Committee on Consumer Protection & Commerce

**DATE:** Tuesday, February 4, 2025

**TIME:** 2:00 p.m.

**LOCATION:** State Capitol, Room 329

Chair Matayoshi, Vice-Chair Chun, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following comments regarding H.B. 979 for your consideration.

H.B. 979 amends chapter 666, Hawaii Revised Statutes (HRS) by adding a new section requiring persons and entities filing summary possession complaints (eviction proceedings) for the failure to pay rent to include the general excise tax number used for rental income in the filing. Complaints that do not include this information are required to be dismissed.

The bill also requires the judiciary to submit an annual list to DOTAX of all summary possession cases filed with the courts. This list will include the case number, name of the person or entity seeking possession of the property, general excise tax number if any, and the date the complaint was filed.

DOTAX has no issue with the current version of this measure. Thank you for the opportunity to provide comments on this measure.

# TAX FOUNDATION OF HAWAII

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SUBJECT: MISCELLANEOUS; Summary Possession; GET license

BILL NUMBER: HB 979

INTRODUCED BY: MATAYOSHI, KUSCH, LEE, M., MARTEN, TAM

EXECUTIVE SUMMARY: Requires that a current GET license number for any rental income be filed with the complaint to the court for summary possession proceedings. Requires the judiciary to submit an annual list of certain information regarding summary possession cases to the department of taxation.

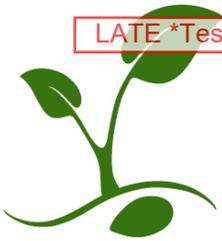
SYNOPSIS: Adds a new section to chapter 666, HRS, providing that the person or entity seeking possession of premises for failure to pay rent shall include in the complaint filed with the court the current general excise tax license number used for rental income earned from the premises. If the complaint does not include that information, then the complaint shall be dismissed.

Requires the judiciary to submit an annual list of summary possession cases filed with the courts to the department of taxation, with specified information.

EFFECTIVE DATE: July 1, 2025.

STAFF COMMENTS: Requiring a current GET license number to obtain a landlord's remedy appears to be appropriate and easy to comply with.

Digested: 2/2/2025



# HAWAII APPLESEED

## CENTER FOR LAW & ECONOMIC JUSTICE

Testimony of the Hawai‘i Appleseed Center for Law and Economic Justice  
**Support for HB979 – Relating to Summary Possession**  
House Committee on Consumer Protection & Commerce  
Tuesday, February 4, 2025 at 2:00PM | Conf. Rm.329 and via Videoconference

**LATE**

Aloha Chair Matayoshi, Vice Chair Chun, and members of the committee;

Mahalo for the opportunity to testify in **strong support of HB979**, which would require landlords to provide a current General Excise Tax (GET) license number when filing a complaint for summary possession (eviction) due to nonpayment of rent. This bill is a critical step in addressing the issue of noncompliant landlords.

Currently, there are landlords in Hawai‘i who fail to register for a GET License and avoid tax obligations associated with their rental properties. These landlords often:

- Rent units informally, without written leases or clear rental agreements.
- Fail to report rental income, leading to lost tax revenue that could be used for public services.

By using informal rental agreements, these landlords are able to operate outside of our legal framework and bypass Hawaii’s landlord-tenant code. This leaves tenants vulnerable to unsafe living conditions, exploitative rental practices, and unlawful evictions without due process. Extensive research has shown that housing instability as a result of these situations leads to significant adverse impacts related to health and economic mobility.<sup>1</sup>

HB979 promotes legal, transparent, and fair rental landlord practices by requiring landlords to verify their GET license before utilizing the courts for eviction due to nonpayment of rent. This measure will prevent landlords from using the legal system and state resources to enforce evictions while they themselves evade their own legal responsibilities to their tenants and financial obligation to the state. By ensuring landlords are in compliance, tenants gain better protections and greater housing stability.

**We urge this committee to support HB979**, which would strengthen Hawaii’s rental market by ensuring that landlords adhere to both taxation and tenant protection laws.

Mahalo for the opportunity to testify in support of this bill.

<sup>1</sup> <https://tobin.yale.edu/research/eviction-and-poverty-american-cities>