
A BILL FOR AN ACT

RELATING TO TAXATION.

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 without having paid the general excise taxes or
8 transient accommodation taxes required in normal long- or short-
9 term lease situations.

10 The purpose of this Act is to ensure that prior to the
11 issuance of a writ of summary possession based on non-payment of
12 monetary rent, a landlord shall provide a general excise tax
13 license in good standing.

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



1 "§666- Writ of possession; general excise tax license.

2 As a condition to the issuance of a writ of possession a
3 landlord, lessor, or plaintiff in a summary possession action
4 based on nonpayment of monetary rent shall submit to the issuing
5 court a general excise tax license in good standing."

6 SECTION 3. New statutory material is underscored.

7 SECTION 4. This Act shall take effect on May 6, 2137.



Report Title:

Landlord-tenant; Summary Possession; General Excise Tax

Description:

Requires landlords, lessors, or plaintiffs in a summary possession action based on nonpayment of monetary rent to submit a general excise tax license in good standing as a condition to the issuance of a writ of possession. Effective 5/6/2137.
(HD1)

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