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

10           The purpose of this Act is to ensure that prior to the  
11 issuance of a writ of summary possession, a landlord must  
12 provide a general excise tax license in good standing.

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

16           "§666-       Writ of possession; general excise tax license.

17           As a condition to the issuance of a writ of possession a



1 landlord, lessor, or plaintiff in a summary possession action  
2 shall submit to the issuing court a general excise tax license  
3 in good standing."

4 SECTION 3. New statutory material is underscored.

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



**Report Title:**

Landlord-tenant; Summary Possession; Taxes

**Description:**

Requires certain landlords, lessors, or plaintiffs in a summary possession action to provide a general excise tax license in good standing. Takes effect 5/6/2137. (SD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

