

STAND. COM. REP. NO.

1406

Honolulu, Hawaii

, 2021

MAR 25

RE: S.B. No. 148

S.D. 1

H.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Sir:

Your Committee on Consumer Protection & Commerce, to which was referred S.B. No. 148, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to require landlords, lessors, or plaintiffs in a summary possession action to submit a general excise tax license in good standing as a condition to the issuance of a writ of possession.

Your Committee received testimony in support of this measure from Catholic Charities Hawai'i, HOPE Services Hawai'i, and two individuals. Your Committee received comments on this measure from the Department of Taxation, Tax Foundation of Hawaii, and two individuals.

Your Committee finds that rental properties serve a valuable role in providing housing. Your Committee further finds, however, that landlords may unscrupulously take advantage of their available remedies while failing to comply with applicable tax laws. This measure provides some assurance that a landlord who exercises the remedy of summary possession is in good standing with general excise tax law requirements.

2021-2616 SB148 HD1 HSCR HMSO



Your Committee has amended this measure by:

- (1) Specifying that the summary possession action by a landlord, lessor, or plaintiff be based on nonpayment of monetary rent; and
- (2) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Consumer Protection & Commerce that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 148, S.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 148, S.D. 1, H.D. 1, and be referred to your Committee on Finance.

Respectfully submitted on  
behalf of the members of the  
Committee on Consumer  
Protection & Commerce,



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AARON LING JOHANSON, Chair



