

STAND. COM. REP. NO.

729

Honolulu, Hawaii

FEB 14 , 2025

RE: H.B. No. 1086
H.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Madame:

Your Committee on Judiciary & Hawaiian Affairs, to which was referred H.B. No. 1086, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO HOUSING,"

begs leave to report as follows:

The purpose of this measure is to exempt any development of homestead lots or housing for the Department of Hawaiian Home Lands from general excise and use taxes.

Your Committee received testimony in support of this measure from the Department of Hawaiian Home Lands. Your Committee received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committee finds that existing law allows affordable housing projects undertaken by the counties and the Hawaii Housing Finance and Development Corporation to be exempt from the general excise and use taxes. However, there is no similar exemption for housing built by the Department of Hawaiian Home Lands. This measure establishes an exemption from the general excise and use taxes for development of homestead lots by the Department of Hawaiian Home Lands.

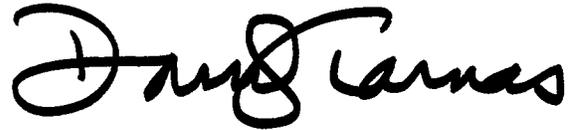
As affirmed by the record of votes of the members of your Committee on Judiciary & Hawaiian Affairs that is attached to this

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report, your Committee is in accord with the intent and purpose of H.B. No. 1086, H.D. 1, and recommends that it be referred to your Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Judiciary &
Hawaiian Affairs,



DAVID A. TARNAS, Chair



