
HOUSE CONCURRENT RESOLUTION

URGING THE COUNTIES TO ELIMINATE REAL PROPERTY TAXES.

1 WHEREAS, pursuant to Article VIII, section 3 of the
2 Constitution of the State of Hawaii, the counties are empowered
3 to assess and collect real property taxes; and
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5 WHEREAS, the collection of real property taxes constitutes
6 a significant portion of county revenues and supports essential
7 governmental services, including public safety, infrastructure,
8 and community facilities; and
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10 WHEREAS, escalating property valuations and the high cost
11 of living have increased the financial burden of real property
12 taxes on homeowners, renters through pass-through housing costs,
13 and small businesses; and
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15 WHEREAS, the rising cost of homeownership has contributed
16 to the displacement of long-term residents, hindered the
17 retention of local families, and exacerbated the broader
18 affordability challenges confronting the State; and
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20 WHEREAS, kupuna living on fixed incomes are particularly
21 vulnerable to increases in real property taxes, which can
22 jeopardize their ability to age in place, remain in their
23 longtime homes, and maintain financial stability; and
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25 WHEREAS, many working families, multigenerational
26 households, and caregivers share housing costs with kupuna, such
27 that elevated real property taxes can strain intergenerational
28 support systems and contribute to housing insecurity; and
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30 WHEREAS, real property taxation may contribute to housing
31 instability, discourage property ownership, and increase the
32 overall cost of doing business within the State; and



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1 WHEREAS, the elimination of real property taxes, if
2 accompanied by responsible fiscal planning and alternative
3 revenue mechanisms, could enhance economic stability, support
4 housing affordability, and strengthen community resilience; and
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6 WHEREAS, it is in the public interest for the counties to
7 evaluate the fiscal, social, and administrative implications of
8 phasing out real property taxation and to identify viable
9 mechanisms to sustain essential services without reliance upon
10 such taxes; now, therefore,
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12 BE IT RESOLVED by the House of Representatives of the
13 Thirty-third Legislature of the State of Hawaii, Regular Session
14 of 2026, the Senate concurring, that the counties are urged to
15 take all necessary and appropriate steps to eliminate real
16 property taxes; and
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18 BE IT FURTHER RESOLVED that the counties are encouraged to
19 conduct comprehensive fiscal analyses and public consultations
20 to identify equitable, sustainable, and transparent alternative
21 revenue sources sufficient to maintain essential public
22 services; and
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24 BE IT FURTHER RESOLVED that certified copies of this
25 Concurrent Resolution be transmitted to the Mayor and
26 Chairperson of the Council of each county.
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OFFERED BY: _____



MAR 12 2026

