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# HOUSE 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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34           WHEREAS, the elimination of real property taxes, if  
accompanied by responsible fiscal planning and alternative



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



MAR 12 2026

