

1 vacant residential unit. The tax, in the aggregate, shall be
2 equal to five per cent of the gross value of the unit per year.

3 **§ -C Return and payments.** On or before the twentieth
4 day of each calendar month, every person taxable under this
5 chapter during the preceding calendar month shall file a sworn
6 return with the director in such form as the director shall
7 prescribe together with a remittance for the amount of the tax
8 required by section -B. Sections 237-30 and 237-32 shall
9 apply to returns and penalties made under this chapter to the
10 same extent as if the sections were set forth specifically in
11 this section.

12 **§ -D Remittances.** All remittances of the empty homes
13 tax imposed under this chapter shall be made by cash, bank
14 draft, cashier's check, money order, or certificate of deposit
15 to the office of the taxation district to which the return was
16 transmitted. The department shall deposit the moneys into the
17 dwelling unit revolving fund established pursuant to section
18 201H-191.

19 **§ -E Filing of returns.** All monthly, quarterly,
20 semiannual, and annual returns shall be transmitted to the
21 office of the taxation district in which the residential real



1 property is located or to the office of the first taxation
2 district in Honolulu.

3 **§ -F Appeals.** Any person aggrieved by any assessment of
4 the empty homes tax for any month or any year may appeal from
5 the assessment in the manner and within the time and in all
6 other respects as provided in the case of income tax appeals by
7 section 235-114.

8 **§ -G Records to be kept; examination.** Every person
9 shall keep in the English language within the State, and
10 preserve for a period of three years, suitable records relating
11 to the empty homes tax levied and assessed under this chapter,
12 and such other books, records of account, and invoices as may be
13 required by the department, and all such books, records, and
14 invoices shall be open for examination at any time by the
15 department or the Multistate Tax Commission pursuant to chapter
16 255, or the authorized representative thereof.

17 **§ -H Administration and enforcement; rules.** (a) The
18 director shall administer and enforce this chapter in respect
19 of:

- 20 (1) The examination of books and records of taxpayers and
21 other persons;



1 (2) Procedure and powers upon failure or refusal by a
2 person to make a return or proper return; and

3 (3) The general administration of this chapter.

4 (b) All of the provisions of chapter 237 not inconsistent
5 with this chapter and which may appropriately be applied to the
6 taxes, persons, circumstances, and situations involved in this
7 chapter, including (without prejudice to the generality of the
8 foregoing) provisions as to penalties and interest, and
9 provisions granting administrative powers to the department, and
10 provisions for the assessment, levy, and collection of taxes,
11 shall be applicable to the taxes imposed by this chapter, and to
12 the assessment, levy, and collection thereof.

13 (c) The director may adopt, amend, or repeal rules under
14 chapter 91 to carry out this chapter."

15 SECTION 2. In codifying the new sections added by section
16 1 of this Act, the revisor of statutes shall substitute
17 appropriate section numbers for the letters used in designating
18 the new sections in this Act.

19 SECTION 3. This Act shall take effect on July 1, 2020.
20

INTRODUCED BY:

[Handwritten signature]



Paul Ryle

DK

Kevin Finner

Paul Ryle



S.B. NO. 2216

Report Title:

Empty Homes Tax; Dwelling Unit Revolving Fund; Fair Market Rent

Description:

Establishes an empty homes tax against certain residential property owners who own a vacant residential unit in the State.

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

