



STATE OF HAWAII
KA MOKU 'ĀINA O HAWAII

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

DEPARTMENT OF TAXATION
KA 'OIHANA 'AUHAU

GARY S. SUGANUMA
DIRECTOR
KA LUNA HO'OKELE

**RIDESHARE/FOOD DELIVERY SERVICE DRIVER CHARGED
FOR FAILURE TO FILE TAXES**

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HONOLULU – In a case recently investigated by the Hawai'i Department of Taxation (DOTAX) and prosecuted by the Hawai'i Department of the Attorney General's Criminal Justice Division, Troy R. Levaughn was charged with four counts for willfully failing to file General Excise Tax (GET) returns under section 231-35, Hawaii Revised Statutes (HRS).

Rideshare drivers — also referred to as transportation network company (TNC) drivers — are required to file tax returns and pay GET on their gross income or gross proceeds, including any discretionary tips they receive. The terms "Transportation Network Company" and "Transportation Network Company Driver" are defined in section 431:10C-701, HRS. Drivers for food delivery service marketplaces are treated similarly.

For purposes of GET, TNCs and "food delivery service marketplaces" are considered "marketplace facilitators" and their drivers are "marketplace sellers." Detailed

information on the status of rideshare and food delivery service companies and drivers and their tax obligations can be found in DOTAX's [Tax Information Release 2019-03 \(Revised\)](#) and [Tax Information Release No. 2025-01](#).

“Rideshare and food delivery service drivers are responsible for reporting their income and filing required tax returns,” said Tax Director Gary Sukanuma. “When these obligations are not met, the department will take steps to address the noncompliance, so we encourage these companies and drivers to educate themselves and to ensure tax compliance.”

Criminal defendants are presumed innocent unless and until proven guilty in a court of law.

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Media Contact:

Gary H. Yamashiroya
Special Assistant to the Director
Hawai'i Department of Taxation
Phone: 808-587-1540
Email: tax.pio@hawaii.gov
Website: <https://tax.hawaii.gov>