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American Resort Development Association
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February 3, 2009

TO: Senate Tourism Committee
Senator Clarence Nishihara, Chair
Senator Brickwood Galuteria, Vice Chair

FROM: Daniel Dinell, Chair
ARDA-Hawaii

DATE: Tuesday, February 3, 2009
Conference Room 229
2:45 p.m.

RE: SB 279, RELATING TO TRANSIENT ACCOMMODATIONS TAX

Chair Nishihara and Members of the Committee:

ARDA-Hawaii is the local chapter of the national timeshare trade association. Hawaii's timeshare industry currently accounts for over eight percent of the State's lodging inventory.

ARDA-Hawaii opposes SB 279, which would increase the Transient Accommodations Tax (TAT). We do not believe it would be appropriate to increase taxes during these tough economic times when our industry is struggling to stay competitive with other visitor destinations around the world.

Thank you very much for the opportunity to offer testimony on this measure.



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February 3, 2009

The Honorable Clarence K. Nishihara, Chair
Senate Committee on Tourism
State Capitol, Room 229
Honolulu, Hawaii 96813

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RE: S.B. 279 Relating to Transient Accommodations Tax

HEARING DATE: Tuesday, February 3, 2009 at 2:45 p.m.

Aloha Chair Nishihara and Members of the Committee on Tourism:

On behalf of our 9,600 members in Hawai'i, the Hawai'i Association of REALTORS® (HAR) opposes S.B. 279.

HAR believes that, while culturally related programs may have value, in these tough economic times, taxes including the transient accommodations tax should not be increased.

HAR looks forward to working with our state lawmakers in building better communities by supporting quality growth, seeking sustainable economies and housing opportunities, embracing the cultural and environmental qualities we cherish, and protecting the rights of property owners.

Mahalo for the opportunity to testify.