

JAN 28 2011

SENATE CONCURRENT RESOLUTION

URGING THE GOVERNOR TO PRESERVE THE COUNTIES' SHARE OF THE
TRANSIENT ACCOMMODATIONS TAX.

1 WHEREAS, the transient accommodations tax is a tax levied
2 by the State on the proceeds derived from furnishing transient
3 accommodations; and
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5 WHEREAS, Act 185, Session Laws of Hawaii 1990, gave the
6 counties a share of the transient accommodations tax; and
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8 WHEREAS, according to Conference Committee Report No. 207
9 (1990), the purpose of Act 185 was to provide a more equitable
10 method of sharing state revenues with the counties, rather than
11 continuing with the system that existed at the time whereby the
12 counties requested financial assistance through grants-in-aid
13 from the State; and
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15 WHEREAS, the county share of the tax also provides more
16 stability to county finances and enables improved budgeting and
17 planning; and
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19 WHEREAS, currently, 44.8% of the total transient
20 accommodations tax collected by the State is distributed to the
21 counties and, of this amount, the revenue is allocated as
22 follows:
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24	Kauai County	14.5%
25	Hawaii County	18.6%
26	City and County of Honolulu	44.1%
27	Maui County	<u>22.8%</u>
28		100.0%

29
30 and
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