LATE Addition

[§237D-8.5] Collection of rental by third party; filing with department; statement required. (a) Every person authorized under an agreement by the owner of transient accommodations located within this State to collect rent on behalf of such owner shall be subject to this section.

(b) Every written rental collection agreement shall have on the first page of the agreement the name, address, social security or federal identification number, and, if available, the general excise tax license and transient accommodations tax registration numbers of the owner of the transient accommodations being rented, the address of the property being rented, and the following statement which shall be set forth in bold print and in ten-point type size:

"HAWAII TRANSIENT ACCOMMODATIONS TAXES MUST BE PAID ON THE GROSS RENTS COLLECTED BY ANY PERSON RENTING TRANSIENT ACCOMMODATIONS IN THE STATE OF HAWAII. A COPY OF THE FIRST PAGE OF THIS AGREEMENT, OR OF FEDERAL INTERNAL REVENUE FORM 1099 STATING THE AMOUNT OF RENTS COLLECTED, SHALL BE FILED WITH THE HAWAII DEPARTMENT OF TAXATION."

Every person entering an oral rental collection agreement shall furnish the department of taxation the information required under this subsection and shall give the owner of the property a copy of the notice required by this subsection. The statement required by this subsection may be combined with the statement required under section 237-30.5 by adding in bold print and in tenpoint type size to the front of the statement in section 237-30.5 the following:

"HAWAII TRANSIENT ACCOMMODATIONS TAXES AND".

- (c) Every person authorized to collect rent for another person shall file a copy of the first page of the rental collection agreement with the department of taxation within ninety days after June 9, 1988, or within thirty days after entering into the agreement, or shall file a copy of federal Internal Revenue form 1099, the property owner's social security or federal identification number, and, if available, the general excise tax license and transient accommodations tax registration numbers of the owner of such property being rented with the department of taxation at the same time as such forms must be filed with the Internal Revenue Service for the applicable tax year. The person also shall notify the owner that such information is being furnished and give the owner a copy of the notice required by subsection (b).
- (d) If a person complies with the provisions of this section, the person shall be deemed to have complied with section 237-30.5.

From: mailinglist@capitol.hawaii.gov [mailto:mailinglist@capitol.hawaii.gov]

Sent: Sunday, January 29, 2012 9:06 AM

To: TOUtestimony

Cc: chris@resorticahawaii.com
Subject: Testimony for HB1707 on 1/30/2012 10:00:00 AM

Testimony for TOU 1/30/2012 10:00:00 AM HB1707

Conference room: 312 Testifier position: Support Testifier will be present: No Submitted by: Chris Bremseth Organization: Individual

E-mail: chris@resorticahawaii.com

Submitted on: 1/29/2012

Comments:

From: SonHawai'i [mailto:sonhawaii@hawaii.rr.com]

Sent: Monday, January 30, 2012 9:15 AM

To: TOUtestimony

Subject: Support Bill HB1707



Dear Committee Chair Brower and the House Tourism Committee,

Please pass HB1707 for further consideration.

We just learned of this bill over the weekend and support the concept behind the bill.

Save O'ahu's Neighborhoods (SONHawai'i) was formed in 2005 in response to a Honolulu County Council-generated push to expand the mini-hotel industry into O'ahu's residential-zoned neighborhoods. We are an island-wide all-volunteer group of residential neighbors receiving no industry or outside funding. Our position on B&B/TVU (Vacation Rental) permitting is no consideration of short-term rental permitting of any kind until effective enforcement has been implemented and proven for at least two years.

Please phone anytime Thanks in advance

Larry Bartley, Executive Director (808) 262-4088 (808) 224-4040 C

From: Stu Simmons [mailto:stu_simmons@hotmail.com]

Sent: Monday, January 30, 2012 9:30 AM

To: TOUtestimony

Subject: Support Bill HB1707

Dear Committee Chair Brower and the House Tourism Committee,

Please pass HB1707 for further consideration.

Please also note: The enforcement language in the Bill could produce a "loophole". If a rental takes place without following the "law", a "notice" will go out initially. The violator will have 7 days within which to hire a realtor. Hiring the Realtor will void the violation without anything serious happening to the violator and they may not utilize a Realtor for future rentals. The language should provide for a daily fine for the duration of the rental for anyone that has made a rental without going through a Realtor.

Thank you,

Stu Simmons