

Honolulu, Hawaii

February 15, 2013

RE: H.B. No. 334

Honorable Joseph M. Souki  
Speaker, House of Representatives  
Twenty-Seventh State Legislature  
Regular Session of 2013  
State of Hawaii

Sir:

Your Committee on Tourism, to which was referred H.B. No. 334  
entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to allow for consistent and  
uniform application of tax law for taxpayers in the hospitality  
industry. Specifically, this bill:

- (1) Makes permanent the provision that allows submanagers  
the same General Excise Tax exemption allowed to  
managers or board of directors of associations of  
apartment owners or homeowners associations for amounts  
received in reimbursement of sums paid for common  
expenses; and
- (2) Makes permanent the provision that allows timeshare  
associations and suboperators of hotels the same General  
Excise Tax exemption allowed to hotel operators for  
amounts received which are disbursed for employee wages,  
salaries, payroll taxes, insurance premiums and  
benefits.

Outrigger Hotels Hawaii, Wyndham Vacation Ownership, Hawaii  
Association of REALTORS, and a concerned individual supported this  
measure. The Department of Taxation and Tax Foundation of Hawaii  
offered comments on this measure.



As affirmed by the record of votes of the members of your Committee on Tourism that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 334 and recommends that it pass Second Reading and be referred to the Committee on Finance.

Respectfully submitted on  
behalf of the members of the  
Committee on Tourism,



TOM BROWER, Chair



State of Hawaii  
House of Representatives  
The Twenty-seventh Legislature

HSCR 452

**Record of Votes of the Committee on Tourism**

Bill/Resolution No.: <b>HB 334</b>	Committee Referral: <b>TOU, FIN</b>	Date: <b>2/11/13</b>		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
The recommendation is to: <input checked="" type="checkbox"/> Pass, unamended (as is) <input type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
TOU Members	Ayes	Ayes (WR)	Nays	Excused
1. BROWER, Tom (C)	✓			
2. CACHOLA, Romy M. (VC)				✓
3. CHOY, Isaac W.	✓			
4. OHNO, Takashi	✓			
5. ONISHI, Richard H.K.	✓			
6. TAKAYAMA, Gregg	✓			
7. TOKIOKA, James Kunane	✓			
8. TSUJI, Cliff	✓			
9. WARD, Gene	✓			
<b>TOTAL (9)</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>1</b>
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. <div style="text-align: center; margin-left: 100px;"> <small>committee acronym(s)</small> </div>				
Vice Chair's or designee's signature: _____ <div style="text-align: center; margin-left: 100px;"> </div>				
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