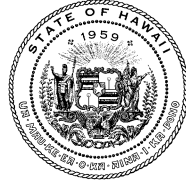


DAVID Y. IGE  
GOVERNOR

SHAN TSUTSUI  
LT. GOVERNOR



MARIA E. ZIELINSKI  
DIRECTOR OF TAXATION

STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

To: The Honorable Gilbert Kahele, Chair  
and Members of the Senate Committee on Tourism and International Affairs

The Honorable Rosalyn H. Baker, Chair  
and Members of the Senate Committee on Commerce and Consumer Protection

Date: Tuesday, February 17, 2015  
Time: 9:10 A.M.  
Place: Conference Room 229, State Capitol

From: Maria E. Zielinski, Director  
Department of Taxation

Re: S.B. 1246, Relating to Taxation

The Department of Taxation (Department) has concerns regarding S.B. 1246 and provides the following information and comments for your consideration.

S.B. 1246 amends Act 326, Session Laws of Hawaii 2012 (Act 326), by inserting a provision that excludes timeshares, hotels, and motels from Act 326's reporting requirements. In addition, this measure amends Act 326's sunset date to an unspecified date.

Regarding the provision excluding timeshares, hotels and motels from reporting requirements, the Department notes that resort time share vacation plans are already excluded from the definition of "transient accommodations" under section 237D-1, Hawaii Revised Statutes (HRS), and therefore do not need to be addressed by this measure.

While the Department supports the Legislature's effort to address unlawful transient accommodations, the Department believes that the provisions of Act 326 are insufficient to adequately address all issues raised by illegal transient accommodations, and therefore, Act 326 should not be made permanent. For example, the relevant data that the Department has been required to collect under Act 326 is not related to tax collection. For these reasons, the Department supports a more comprehensive approach to addressing transient accommodations, such as the provisions set forth in S.B. 1237.

Thank you for the opportunity to provide comments.



**HAWAII GOVERNMENT EMPLOYEES ASSOCIATION**

AFSCME Local 152, AFL-CIO

**RANDY PERREIRA**, Executive Director • Tel: 808.543.0011 • Fax: 808.528.0922

**The Twenty-Eighth Legislature, State of Hawaii  
The Senate  
Committee on Tourism and International Affairs  
Committee on Commerce and Consumer Protection**

**Testimony by  
Hawaii Government Employees Association  
February 17, 2015**

**S.B. 1246 – RELATING TO TAXATION**

The Hawaii Government Employees Association, AFSCME Local 152, AFL-CIO opposes the purpose and intent of S.B. 1246. This legislation would create additional loopholes in our state's transient accommodations tax (TAT) by amending the definition of transient accommodations to exclude resort timeshare vacation plans, resort timeshare vacation interests or transient occupancy on a day-to-day basis in a hotel or motel.

The exclusions as proposed in this bill are providing lodging services, and visitors or residents using these options rely on state and county government services while they are in Hawaii and should help to pay for these services. Traditional hotels and other legal establishments that provide visitor lodging pay a 9.25% TAT on gross rental proceeds; however, for timeshare vacation units the TAT is 7.25% of fair market value. Under this bill, they would pay nothing. Worse yet, the bill also proposes to exclude transient occupancy on a day-to-day basis in a hotel or motel.

On a statewide level, there must be uniform enforcement of the TAT so that the playing field is level. It is only fair that anyone doing business as a lodging entity pay some form of the transient accommodations tax through proper taxation. The loss of important revenue for the state and counties under this bill by creating large exemptions to the TAT is bad public policy.

Thank you for the opportunity to testify in opposition to S.B. 1246.

Respectfully submitted,

**Randy Perreira  
Executive Director**



Hawai'i Convention Center  
1801 Kalākāua Avenue, Honolulu, Hawai'i 96815  
**kelepona** tel 808 973 2255  
**kelepa'i** fax 808 973 2253  
**kahua pa'a** web [hawaii-tourism-authority.org](http://hawaii-tourism-authority.org)

**David Y. Ige**  
*Governor*

**Ronald Williams**  
*Chief Executive Officer*

Testimony of  
**Ronald Williams**  
President and Chief Executive Officer  
Hawai'i Tourism Authority  
on  
**S.B. No. 1246**  
**Relating to Taxation**  
Senate Committee on Tourism and International Affairs  
Senate Committee on Commerce and Consumer Protection  
Tuesday, February 17, 2015  
9:10 a.m.  
Conference Room 229

The Hawaii Tourism Authority opposes S.B. No. 1246, which proposes to exempt resort time share vacation plans from the Act 326, SLH, which requires the designation of a local contact and assigning various regulatory duties to the Department of Taxation. It further proposes to extend the sunset date of Act 326.

We prefer, instead, S.B. 1237, which takes a more comprehensive approach to regulate transient vacation rentals.

Mahalo for the opportunity to offer these comments.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [adaeschen@yahoo.com](mailto:adaeschen@yahoo.com)  
**Subject:** Submitted testimony for SB1246 on Feb 17, 2015 09:10AM  
**Date:** Monday, February 16, 2015 5:49:50 AM

---

**SB1246**

Submitted on: 2/16/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Ada Eschen	Individual	Oppose	No

Comments: I oppose this bill and support RBOAA's position on this matter.

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [baiken@kniart.com](mailto:baiken@kniart.com)  
**Subject:** Submitted testimony for SB1246 on Feb 17, 2015 09:10AM  
**Date:** Sunday, February 15, 2015 11:50:29 AM  
**Attachments:** [Dear Legislators.SB1246 2015.docx](#)

---

**SB1246**

Submitted on: 2/15/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Bonnie Aitken	Individual	Oppose	No

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [carabirk@gmail.com](mailto:carabirk@gmail.com)  
**Subject:** Submitted testimony for SB1246 on Feb 17, 2015 09:10AM  
**Date:** Sunday, February 15, 2015 4:00:50 PM

---

**SB1246**

Submitted on: 2/15/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Cara Birkholz	Individual	Oppose	No

Comments: I am a Hawaii resident, living in Kihei where I self-manage my four vacation rentals. I am a member of the Hawaii RBOAA (Rental by Owner Awareness Association) and ask you to please consider their recommendations on this bill. Mahalo for the opportunity to testify. Cara Birkholz 808-281-7934

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [Palekaiko@hawaiiantel.net](mailto:Palekaiko@hawaiiantel.net)  
**Subject:** Submitted testimony for SB1246 on Feb 17, 2015 09:10AM  
**Date:** Sunday, February 15, 2015 9:25:52 PM

---

**SB1246**

Submitted on: 2/15/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Della Halvorson	Individual	Oppose	No

Comments: Respectfully OPPOSE SB1246: Dear Legislators, I am an owner of a transient vacation rental in a condominium complex in an approved TVR-zone in Maui and operate in compliance with all relevant requirements. SB1246 will exclude resort time share vacation plans, resort time share vacation interest and hotels and motels from the requirement to collect transient accomodation tax (TAT). In many other states this tax is known as a "hotel tax" and is specifically designed to provide a significant source of revenue from room rental of short duration, which is exactly what hotels do. When we are all trying our best to boost the income for the State of Hawaii, this bill would surely have a detrimental impact! I urge you to remove ""Transient accommodations" shall not include resort time share vacation plans, resort time share vacation interests, or transient occupancy on a day-to-day basis in a hotel or motel." from SECTION 2- 237D (h) The RBOAA has come up with some recommendations and proposals that would address the key concerns of vacation rental owners like us. I respectfully request that you consider the RBOAA's testimony and incorporate its proposals. Mahalo Della

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [Douglas Mitchell](#)  
**To:** [TSI Testimony](#); [CPN Testimony](#); [WAM Testimony](#)  
**Subject:** SB1246  
**Date:** Sunday, February 15, 2015 8:06:18 PM

---

I am Doug Mitchell, an owner of two transient rental units, and I OPPOSE SB 1246. I agree with RBOAA in regard to this bill.

By excluding resort time share vacation plans, resort time share vacation interest and hotels and motels, you will be accomplishing two undesirable achievements:

1. You will be stating that guests at resort time shares and hotels and motels are not entitled to the consumer protection afforded by Act 326; and
2. You will be excluding resort time shares and hotels and motels from the requirement to collect transient accommodation tax (TAT) under Chapter 237D-2. This section uses the same term "transient accommodation" which this bill proposes to exclude hotels, motels and time shares from. I am pretty sure that TAT is a significant source of revenue for the State of Hawaii.



**From:** [Elen Stoops](#)  
**To:** [TSI Testimony](#); [CPN Testimony](#)  
**Subject:** Hearing 2/17 SB1246. OPPOSE  
**Date:** Sunday, February 15, 2015 9:32:16 AM

---

Dear Legislators,

I am an owner of a transient vacation rental in a condominium complex in a Hotel-zone in Maui and operate in compliance with all relevant requirements found in Act 326.

I oppose SB1246 which in its present form would make an unnecessary yet impactful change to the intention to provide consumer protection for those renting transient accommodations. I am concerned for future unintended consequences which can be avoided with a more appropriate amendment to Ch 237D.

The category of transient accommodations that are timeshares and hotels, may and should have provisions for consumer protection that are generally equivalent to the local contact, which is required by all providers of transient accommodations. It does not make sense to remove them from the purpose of requirements found in Act 326.

A more appropriate change, than proposed exclusion for this subset of transient accommodation providers, is to add a requirement that pertains to how this group shall provide the equivalent of a local contact.

"in the event that the transient accommodation is part of a resort time share vacation plan, a resort time share interest or occupancy on a day-to-day basis in a hotel or motel, the role of the local contact could be filled by the resident manager who for purposes similar to the local contact is available to any person who rents a unit in one of these property types."

Thank you for considering my comments on this measure.

Joe Slabe  
C312, 2531 S Kihei Road  
Kihei, HI  
96753  
[joeslabe@hotmail.com](mailto:joeslabe@hotmail.com)

Aloha,

I am writing to OPPOSE SB 1246.

By excluding resort time-share vacation plans, resort time-share vacation interest and hotels and motels, I believe you will be accomplishing two unintended consequences:

1. You will be stating that guests at resort time-shares and hotels and motels are not entitled to the consumer protection afforded by Act 326; and
2. You will be excluding resort time-shares and hotels and motels from the requirement to collect transient accommodation tax (TAT) under Chapter 237D-2.

This section uses the same term “transient accommodation”, which this bill proposes to exclude hotels, motels and time-shares from. I am pretty sure that TAT is a significant source of revenue for the State of Hawaii.

Mahalo for your time and service to the people of Hawaii,

Joe Slabe

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [john.eckel@pinninvest.com](mailto:john.eckel@pinninvest.com)  
**Subject:** Submitted testimony for SB1246 on Feb 17, 2015 09:10AM  
**Date:** Sunday, February 15, 2015 1:16:39 PM

---

**SB1246**

Submitted on: 2/15/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
john eckel	Individual	Oppose	No

Comments: I own a vacation property in Maui which I rent to guests and fully abide by all laws and pay all taxes. I OPPOSE SB 1246. Because I do not believe that resort time share vacation interest, and hotels and motels should be excluded from either consumer protection afforded under Act 326 nor from the requirement to collect TAT taxes. I thank you for your consideration and the opportunity to provide testimony

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [crumps5@sbcglobal.net](mailto:crumps5@sbcglobal.net)  
**Subject:** \*Submitted testimony for SB1246 on Feb 17, 2015 09:10AM\*  
**Date:** Saturday, February 14, 2015 2:00:58 PM

---

**SB1246**

Submitted on: 2/14/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Katie Crump	Individual	Oppose	No

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [Linda Mitchell](#)  
**To:** [TSI Testimony](#); [CPN Testimony](#); [WAM Testimony](#)  
**Subject:** Opposing SB1246  
**Date:** Sunday, February 15, 2015 7:57:44 PM

---

I am Linda Mitchell, an owner of two transient rental units, and I OPPOSE SB 1246. I agree with RBOAA in regard to this bill.

By excluding resort time share vacation plans, resort time share vacation interest and hotels and motels, you will be accomplishing two undesirable achievements:

1. You will be stating that guests at resort time shares and hotels and motels are not entitled to the consumer protection afforded by Act 326; and
2. You will be excluding resort time shares and hotels and motels from the requirement to collect transient accomodation tax (TAT) under Chapter 237D-2. This section uses the same term "transient accomodation" which this bill proposes to exclude hotels, motels and time shares from. I am pretty sure that TAT is a significant source of revenue for the State of Hawaii.

Sincerely,  
Linda Mitchell

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [marshavaughn3@att.net](mailto:marshavaughn3@att.net)  
**Subject:** Submitted testimony for SB1246 on Feb 17, 2015 09:10AM  
**Date:** Saturday, February 14, 2015 2:12:15 PM

---

**SB1246**

Submitted on: 2/14/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Marsha Vaughn	Individual	Oppose	No

Comments: Testimony in Opposition of SB1246 I am submitting similar testimony as I submit for SB1031, since this seems to be related to the same content. I oppose this for the exact same reasons, with one caveat. It appears that this bill is designed to exempt timeshares, resorts, etc. from the same legal expectations that is being placed upon small business owners. This is unfair and totally makes no sense. As stated clearly by RBOAA: By excluding resort time share vacation plans, resort time share vacation interest and hotels and motels, you will be accomplishing two undesirable things: 1. Guests at resort time shares and hotels and motels are not entitled to the consumer protection afforded by Act 326; and 2. Resort time shares and hotels and motels will be excluded from the requirement to collect transient accomodation tax (TAT) under Chapter 237D-2. This section uses the same term "transient accomodation" which this bill proposes to exclude hotels, motels and time shares from. Since all of these bills seem to be designed to make sure to capture all of the owed TAT by all parties, this makes no sense at all. After a lengthy involvement in the legislative process in 2012, I am very disheartened to see that the exact same issues are before us once again. Thank you for allowing me to provide testimony to OPPOSE this bill and any others that it morphs into. This bill once again requiring off-island single condo owners, such as myself to hire a real estate broker or other licensed real estate salesperson to manage my business. I have been successfully managing it myself since 2010, paying all taxes and adhering to all laws. My vacation rental tenants have consistently rated my condo with 5 stars on the VRBO website and often in their comments cited the personal and helpful hands on service I have provided them. I have an on-island local contact, who is a very responsible woman running her own condo cleaning business. She may or may not be the local contact for other condo owners. I don't believe that is any of my business, as long as she provides the necessary emergency services for my guests. To date she has been called very seldom as the guests call me first and I contact her if needed. Being forced by the legislature to hire someone for this purpose would in effect cause me to go out of business, as the additional fees would substantially cause my very limited income to decrease to the point of it being unfeasible to continue. As we are doing a great job of providing guests with a very positive experience, spreading Aloha and keeping costs down, it baffles me what the possible upside of this requirement could be, except to provide business to real estate agents,

who if I recall in 2012, did not want this extra task. It makes no sense whatsoever, to have an on-island local contact have to be an employee and only work for one vacation rental owner. As I said, my local contact, has very little, if anything to do related to emergent needs. As far as posting my local contact's name and information on the internet, I'm also baffled by what consumer protection this would offer? I am the one responsible for the ownership, the maintenance, care and appropriate use of my condo, per my HOA rules. Currently, as per 2012 legislature, every guest receives the local contact's name and phone number and as I said, they have almost never needed to use it. I sincerely hope, for the sake of continuing to encourage small business to flourish in Hawaii and to prevent those of us who love the islands from being forced out, that you will reject this bill. Mahalo Marsha Vaughn

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [mhubner@halehubner.com](mailto:mhubner@halehubner.com)  
**Subject:** Submitted testimony for SB1246 on Feb 17, 2015 09:10AM  
**Date:** Sunday, February 15, 2015 7:06:00 AM

---

**SB1246**

Submitted on: 2/15/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Matthew Hubner	Individual	Oppose	No

Comments: Dear honorable Members of the Committee, I am writing in opposition of SB1246. As the amendment is currently written, it appears that removing hotels, motels, and timeshares from the definition of a transient accommodation would also absolve them from the requirement of paying the transient accommodations tax (TAT). Such a move in a time when increases to the TAT are proposed is not logical and leaves only a specific category of accommodations to shoulder that burden. Thank you for your consideration. Aloha. Matt Hubner

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [nealhalstead@yahoo.ca](mailto:nealhalstead@yahoo.ca)  
**Subject:** Submitted testimony for SB1246 on Feb 17, 2015 09:10AM  
**Date:** Friday, February 13, 2015 5:29:12 PM  
**Attachments:** [SB1246.docx](#)

---

**SB1246**

Submitted on: 2/13/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Neal Halstead	Individual	Oppose	No

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [pattimak@hotmail.com](mailto:pattimak@hotmail.com)  
**Subject:** \*Submitted testimony for SB1246 on Feb 17, 2015 09:10AM\*  
**Date:** Saturday, February 14, 2015 6:22:05 PM

---

**SB1246**

Submitted on: 2/14/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Patricia Mclaughlin	Individual	Oppose	No

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [robstewart49@gmail.com](mailto:robstewart49@gmail.com)  
**Subject:** Submitted testimony for SB1246 on Feb 17, 2015 09:10AM  
**Date:** Sunday, February 15, 2015 9:10:48 PM

---

**SB1246**

Submitted on: 2/15/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
R Stewart	Individual	Support	No

Comments: Please pass SB 1246. It is Act326 which fully addresses the state's interests of: Tax Compliance Local zoning compliance landlord tenant requirements and consumer protection The director of the Department of Tax testified in 2012 when this was passed that the I.D.in advertising would provide the tool for auditing for compliance. It is now a matter of enforcement. Additionally, in this current legislative session many bills have been introduced to allow the counties to phase out TA in non-compatible neighborhoods. This will go a long way to remedying the issues of local zoning compliance. Thank you.

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [TSI Testimony](#)  
**Cc:** [tgardiner@intergate.ca](mailto:tgardiner@intergate.ca)  
**Subject:** \*Submitted testimony for SB1246 on Feb 17, 2015 09:10AM\*  
**Date:** Monday, February 16, 2015 9:30:54 AM

---

**SB1246**

Submitted on: 2/16/2015

Testimony for TSI/CPN on Feb 17, 2015 09:10AM in Conference Room 229

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Terry Gardiner	Individual	Oppose	No

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)