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LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
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MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

JOSEPH K. KIM
DEPUTY DIRECTOR

To: The Honorable Jill N. Tokuda, Chair
and Members of the Senate Committee on Ways and Means

Date: February 25, 2016

Time: 1:00 P.M.

Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: S.B. 2693, S.D. 1, Relating to Taxation.

The Department of Taxation (Department) supports the intent of S.B. 2693, S.D. 1, and provides the following comments for your consideration.

S.B. 2693, S.D. 1, permits a transient accommodations broker to register as a tax collection agent on behalf of its operators and plan managers. As a tax collection agent, the broker will be required to report, collect, and pay general excise tax and transient accommodations tax on behalf of all of its operators and plan managers for transient accommodations booked directly through the broker. The tax collection agent will assume all obligations, rights, and responsibilities imposed on operators and plan managers for business activities conducted directly through the tax collection agent and will be personally liable for all taxes due and collected. The bill is effective upon approval and requires the Department to make registration forms available to brokers within 90 days after the bill becomes effective.

By permitting brokers to act as tax collection agents, similar to how multi-level marketing organizations may act as tax collection agents on behalf of their direct sellers pursuant to section 237-9(e), Hawaii Revised Statutes (HRS), this bill will ease the burden of reporting and remitting taxes for operators and plan managers, and will facilitate collection at the source for the Department. The Department requests, however, that the following amendments are made:

First, the Department notes that the bill currently provides that a broker may become a tax collection agent simply by submitting a registration statement and that the Department may only deny an application for "cause authorized by law," including violation of chapters 237 or 237D, HRS, or for violation of a prior tax collection agreement. The bill does not, however, further define cause or provide any grounds upon which the Department may deny registration, other than for violations of existing law. As a result, the Department will be precluded from

denying registration to a broker for valid reasons that do not constitute a violation of chapters 237 or 237D, HRS.

For example, a broker's records may be kept in such a way that would make it impossible for a meaningful audit of the operators and plan managers to be conducted, or a broker's system may permit an operator to opt out of having the broker collect and remit taxes on its behalf. In these cases, the Department should be given the discretion to deny registration. Accordingly, the Department requests that subsection (a) in Section 2 and subsection (a) in Section 3 are amended to read as follows:

The director may deny an application for registration as a transient accommodations broker tax collection agent under this section for cause, including but not limited to violation of this chapter or rules adopted pursuant thereto, violation of any prior tax collection agreement, or failure to meet minimum criteria that may be set forth by the department in rules adopted pursuant to chapter 91.

Similarly, the bill currently provides that a broker may cancel its registration as a transient accommodations broker tax collection agent for any reason, but the Department may only cancel the registration for "cause authorized by law." The Department requests that the term "authorized by law" is deleted on line 3 of page 7 and line 1 of page 13 to give the Department the ability to cancel a registration for valid reasons that are not expressly outlined in chapters 237 and 237D, HRS.

Next, the Department notes that the bill provides that registration as a tax collection agent is not transferable except to a successor by merger or acquisition of the broker's website or platform. (Page 3, Lines 8-14 and Page 9, Line 6-12.) The Department requests that the language allowing transfer of registration to a successor is deleted. As written, the language could allow a broker's successor to alter its business model or the method that taxes are collected, without any notice to the Department. If a merger or acquisition takes place, the successor should be required to submit a new registration statement with all requested information to the Department, and receive approval in order to continue to act as a tax collection agent. Accordingly, the Department requests that the phrase "except to a successor by merger or acquisition of the transient accommodations broker's website or platform designated in its application or tax collection agreement" is deleted from lines 11-14 of page 3 and lines 9-12 of page 9.

Finally, the Department requests that the effective date of the bill is changed to after December 31, 2016, to provide the Department sufficient time to create the necessary forms and instructions, and adopt administrative rules as needed.

Thank you for the opportunity to provide comments.

Bernard P. Carvalho, Jr.
Mayor



Michael A. Dahilig
Director of Planning

Nadine K. Nakamura
Managing Director

Ka'āina S. Hull
Deputy Director of Planning

PLANNING DEPARTMENT
County of Kaua'i, State of Hawai'i
4444 Rice Street, Suite A-473, Līhu'e, Hawai'i 96766

Testimony before the Senate Committee on Ways and Means
SENATE BILL SB2693 SD1 Relating to Taxation

February 25, 2016 at 1:00 pm
Conference Room 211

By Michael A. Dahilig
Director of Planning, County of Kaua'i

Honorable Members of the Committee:

On behalf of the County of Kaua'i, I offer testimony with **CONCERNS** and would **OPPOSE** the measure if certain provisions remain in the bill.

We understand the need to more efficiently and tightly capture taxes from those who fail to pay them. However, this bill, if passed as is, would potentially further companies like VRBO.com and AirBnB to help to facilitate illegal usage contrary to county zoning laws rather than holding them responsible as business partner.

The County of Kaua'i has very strict zoning laws related to transient usage given the wholesale gentrification caused by the "vacation renting" of homes meant for only residential use. Many of these rentals are also on agricultural lands, and operating contrary to Chapter 205, Hawaii Revised Statutes relating to State Land Use policy. As our Department has attempted to enforce these county and state laws to preserve our rural residential communities, a common defense posed by these operators is, "I'm legal because I have paid TAT."

Having these private operators help collect taxes but not be held responsible for their role in perpetuating violations of county zoning laws would only lead to further proliferation of resort usage in communities meant for Hawai'i's residents. Contrary to what has been pitched by many who wish to short-term rent out a room or a unit, this activity has actually created the reverse effect by upping residential home values and pushing affordable long-term renters out of the market.

We ask that the committee strike paragraph "j" in Section 2, and paragraph "i" in Section 3 of the bill.

In the alternative, we would propose additional paragraphs at the end of Sections 3 and 4 that both state:

"All registered transient accommodations broker tax collection agents shall inquire and insure whether the transient accommodation is in compliance with all pertinent land use laws"

We respectfully request the committee **AMEND** the measure as stated above. Mahalo for your consideration.

An Equal Opportunity Employer

COUNTY COUNCIL

Mel Rapozo, Chair
Ross Kagawa, Vice Chair
Mason K. Chock
Gary L. Hooser
Arryl Kaneshiro
KipuKai Kualii'i
JoAnn A. Yukimura



OFFICE OF THE COUNTY CLERK

Jade K. Fountain-Tanigawa, County Clerk
Scott K. Sato, Deputy County Clerk

Telephone (808) 241-4188
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Email cokcouncil@kauai.gov

Council Services Division
4396 Rice Street, Suite 209
Lihue, Kauai, Hawaii 96766

February 24, 2016

**TESTIMONY OF MEL RAPOZO
COUNCIL CHAIR, KAUAI COUNTY COUNCIL
ON
SB 2693, SD1, RELATING TO TAXATION
Senate Committee on Ways and Means
Thursday, February 25, 2016
1:00 p.m.
Conference Room 211**

Dear Chair Tokuda and Members of the Committee:

Thank you for this opportunity to provide testimony in opposition to SB 2693, SD1, Relating to Taxation. My testimony is submitted in my individual capacity as Chair of the Kauai County Council and as Secretary of the Hawaii State Association of Counties.

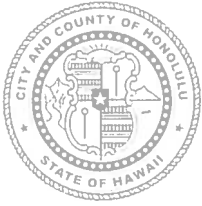
The purpose of SB 2693, SD1, is to allow transient accommodation brokers to register as tax collection agents to collect and remit general excise and transient accommodation taxes on behalf of operators and plan managers using their services. If passed in its present form, this measure would potentially further the ability of companies like VRBO.com and AirBnB to facilitate illegal use contrary to County zoning laws rather than hold them responsible as a business partner. Many of these transient accommodations are located on agricultural lands and operating in violation of State Land Use policy, Chapter 205, Hawaii Revised Statutes. The effect of perpetuating these land use violations on agricultural lands has resulted in a substantial decrease in the number of affordable long-term rentals for Kauai's residents, and will only increase the number of families vulnerable to facing homelessness.

For the reasons stated above, I urge the Senate Committee on Ways and Means to oppose this measure. Should you have any questions, please feel free to contact me or Council Services Staff at (808) 241-4188.

Sincerely,

MEL RAPOZO
Council Chair, Kauai County Council

AMK:mn



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
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RON MENOR

Councilmember, District 9

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WRITTEN TESTIMONY ONLY

TESTIMONY OF
COUNCILMEMBER RON MENOR
COUNCIL DISTRICT 9
CITY AND COUNTY OF HONOLULU

Senate Bill 2693 SD1
RELATING TO TAXATION

Chair Tokuda, Vice Chair Dela Cruz and Ways and Means Committee Members:

I am testifying in opposition to Senate Bill 2693 SD1, Relating to Taxation.

In the February 10, 2016 edition of the Honolulu Star-Advertiser, it was reported that Airbnb has not complied with Act 326, which took effect on January 1, 2016, requiring owners and managers of Hawaii vacation rentals to post their transient accommodations tax identification numbers on their online advertisements.

In the article, Senator Laura Thielen, who introduced the identification requirement in Act 326, was quoted as saying:

"It's not our responsibility to enforce county code, but the state should not be undermining enforcement efforts by issuing TAT numbers to illegal operators. It's important that they follow up on Act 326 and start issuing fines."

Senate Bill 2693 SD1 allows Airbnb, VRBO and others to collect and remit taxes on behalf of operators without provisions requiring critical information be provided to the State Tax Department. There is NO assurance that they will correctly report the amount of taxes that should be collected.

Clearly, the problems related to illegal transient accommodations affect both the State and the counties. Prior to approving this legislation, there should be considerable discussion and coordination between the numerous parties involved, including the appropriate state and county government agencies. Passing this legislation during this session would be premature.

Mahalo for the opportunity to submit testimony on this bill.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: prentissc001@hawaii.rr.com
Subject: Submitted testimony for SB2693 on Feb 25, 2016 13:00PM
Date: Tuesday, February 23, 2016 10:08:28 PM

SB2693

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 13:00PM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Charles Prentiss	Kailua Neighborhood Board	Oppose	No

Comments: KAILUA NEIGHBORHOOD BOARD NO. 31 519 WANAAO ROAD KAILUA, HAWAII 96734 PHONE (808) 768-3710 FAX (808) 768-3711 INTERNET: <http://www.honolulu.gov> prentissc001@hawaii.rr.com TESTIMONY OPPOSING SB2693 Kailua Neighborhood Board Committee on WAM, February 25, 2016, 1:00 pm, Rm 211 Just as the State and the counties have been making some progress to increase TAT collections from vacation rentals and enforce against illegal ones, this bill is being heard that will do just the opposite. In the last session, SB519 (Act 204 7/2/2015) was adopted that required all vacation rental advertisements to include the TAT registration number: "(1) The registration identification number or an electronic link to the registration identification number of the operator or plan manager issued pursuant to this section..." Act 204 will help to both show that a vacation rental has a TAT license and help identify those without a short-term rental permit. Act 204 is a much superior statute. Bill SB2693 will undo that recent progress and enable vacation rentals to advertise through companies like Airbnb and hide their locations from enforcement. This is significant step backwards. Bill SB2693 enables illegal vacation rental businesses with or without a TAT or GET license, to advertise with Airbnb.com or other vacation rental broker's license ID, thus removing incentive for them to obtain a TAT license and to pay the taxes. This will also make it difficult for enforcement inspectors to identify these businesses and determine if they are legal or illegal. It is a bill that would promote illegal activities by allowing companies like Airbnb to collect and remit taxes without making sure the vacation rental listings are legal or illegal. Illegal vacation rentals are a growing problem in our state, and this bill does nothing to fix it. They're a problem not just because they aren't paying their fair share of taxes, but also because illegal vacation rentals take away affordable housing for local people, and hurt our economy by directly competing with full-service hotels that provide good, local jobs. PLEASE OPPOSE SB2693. Charles A. Prentiss, Ph.D., Chair

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.

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TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: GENERAL EXCISE, TRANSIENT ACCOMMODATIONS, Transient Accommodations Brokers as Tax Collection Agents

BILL NUMBER: SB 2693, SD-1

INTRODUCED BY: Senate Committees on Tourism and International Affairs and Commerce, Consumer Protection, and Health

EXECUTIVE SUMMARY: Allows a transient accommodations broker to serve as a collection agent for general excise and transient accommodations taxes. This type of arrangement would probably enhance collection of taxes because of the difficulty of policing individual owners.

BRIEF SUMMARY: Adds a new section each to HRS chapter 237 and chapter 237D allowing the director of taxation to permit a transient accommodations broker to register as a tax collection agent on behalf of all of its operators and plan managers. Defines “operator,” “plan manager,” and “transient accommodations broker” the same as in the TAT law.

Upon successful registration as a tax collection agent, the broker shall report, and collect, and pay over the tax due on behalf of all of its operators and plan managers as it relates to activity booked through the broker. Registration does not relieve the broker from any of its own tax obligations, and the operators and plan managers are not protected as to any business activity other than that booked through the broker.

Registration also does not obligate a broker to disclose the names or addresses of its operators and plan managers except in response to a lawful and valid subpoena, or upon waiver of the operator or plan manager.

A broker may cancel its registration by delivering a written cancellation notice to the department and its customers; the cancellation will be effective no earlier than 90 days after delivery of the notice. The department may also cancel a registration for any cause authorized by law, including violations of the tax laws or a breach of the registration agreement.

Amends HRS section 237-30.5, relating to rental collection agents, and section 237D-8.5, relating to collecting TAT for the same residents, to clarify that it does not apply to transient accommodation brokers.

EFFECTIVE DATE: Upon approval.

STAFF COMMENTS: Act 143, SLH 1998, amended HRS section 237-9 to allow multi-level marketing companies to act as agents to collect and pay over GET on behalf of their independent entrepreneurs. At the time, it was considered beneficial for the marketing companies to collect and pay over tax as opposed to having the Department of Taxation chase down a myriad of independent owners with varying degrees of tax compliance among them.

This bill presents an opportunity for the same logic and policy considerations to apply to transient vacation renters operating through transient accommodation brokers such as AirBnB, Flipkey, Homeaway, and VRBO, except that the stakes may be a little higher because TAT as well as GET is being collected. This bill would appear to be necessary or desirable to enhance the Department's collection ability given the limited resources available for all of state government including the Department.

Digested 2/23/16

CHAIR JILL TOKUDA

SB 2693

February 25, 2016
1:00 pm, Room 211

Dear Chair Tokuda and committee members:

We write in support of SB 2693, which would enable Airbnb and similar platforms to collect and remit Transient Accommodations Tax (TAT) and General Excise Tax (GET) on behalf of our community.

Hawaii has a vibrant Airbnb community of responsible hosts and guests. Home sharing is an increasingly popular accommodations option, and the significant benefits it provides to both local businesses and thousands of local residents by generating supplemental income highlight the importance of this emerging economic sector. Airbnb's mission is to democratize travel by allowing anyone to belong anywhere. We make this happen through our people-to-people platform that connects hosts and guests in 191 countries and 34,000 cities around the world.

We pledged in our [Community Compact](#) to working with government to help ensure the efficient collection of tourist and hotel taxes. In that spirit, Airbnb has coordinated with the Hawaii Department of Taxation and the bill sponsors to support SB 2693 (and its companion bill HB 1850), legislation that will enable us to help our community pay its fair share of taxes.

SB 2693 would enable Airbnb to ensure full tax compliance and maximum tax revenue collection on all bookings conducted through our platform. It would also simplify administration for both the Department of Taxation and our host community, and reduce the State of Hawaii's enforcement burden in ensuring individual tax compliance. Airbnb first began collecting and remitting hotel and tourist taxes from guests on behalf of hosts in San Francisco and Portland. Since then, we have worked together with forward-thinking authorities on similar initiatives in Amsterdam, Chicago, Malibu, North Carolina, Oakland, Washington D.C., Oregon, Palo Alto, Paris, Philadelphia, Phoenix, Rhode Island, San Diego, San Jose, Florida, and Washington (State). We are also collaborating with policymakers on similar efforts around the globe.

As we move forward, we will continue our work with leaders on common sense rules for home sharing. We are confident that we can work together on sensible and modern regulations that reflect the new economy, facilitate compliance, and make local communities stronger.

We understand from the previous hearing on SB 2693, and on its companion bill HB 1850, that the Department of Taxation has some proposed language changes to the bill to address: (1) their authorization to deny or cancel a registration; (2) successorship language; and (3) registration forms. We are agreeable with (2) and (3). As to (1), while we can understand the

Department's desire to have a broader scope for reasons to deny or rescind a registration, it is our position that the bases should still be clearly stated and laid out in the bill, or in rules to be adopted subsequent to its passage.

Regards,

Beth Adair

Beth Adair
Global Head of Tax

Cynthia Wang

Cynthia Wang
Public Policy Manager, NW & Hawaii



The Senate
The Twenty-Eighth Legislature
Regular Session of 2016

To: Sen. Jill Tokuda, Chair
Sen. Donovan Dela Cruz, Vice Chair

Date: February 25, 2016

Time: 1:00 p.m.

Place: Conference Room 211
Hawaii State Capitol

RE: Senate Bill 2693 SD1, Relating to Taxation

Chair Tokuda, Vice Chair Dela Cruz and Members of the Committees:

Rental By Owner Awareness Association (RBOAA) is a Hawaii non-profit corporation whose mission is to provide Hawaii property owners with information to help them comply with the applicable State and County regulations, support the Hawaii economy by offering visitors choice in accommodation, and to advocate for the rights of Hawaii vacation property owners. RBOAA members provide transient vacation rentals in full compliance with existing tax and county regulations. RBOAA fully supports full enforcement of existing regulations.

RBOAA recognizes the resource constraint in the Department of Taxation which affects the ability to pursue tax collection. RBOAA, therefore, **supports the intent** of the bill, and applauds AirBnB for bringing it forward, however RBOAA **strongly recommends two amendments.**

Add clarifying wording stating:

1. “No owner, operator or plan manager is required to engage a registered transient accommodations broker.”
2. “No transient accommodations broker is required to register as a tax collection agent.”
 - i. Obviously, an owner, operator or plan manager who does not engage a registered transient accommodations broker registered as a tax collection agent would remain responsible for compliance with all provisions of this Chapter.

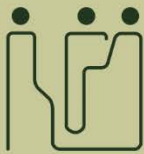
2 | HB 825 RELATING TO TRANSIENT ACCOMODATIONS

- ii. We feel this clarification is important to be included in the legislation to prevent any suggestion, by any party, that a transient accommodations broker must be engaged by an owner or plan manager.

Thank you for the opportunity to testify on this measure.

Sincerely,

Neal Halstead
President,
Rentals by Owner Awareness Association



Richard Paul McClellan III
LAWYER

(808) 523-0449 (808) 726-2904

richard.p.mcclellan@gmail.com

Thomas Square Centre, 846 S. Hotel Street, Suite # 308
Honolulu, HI 96813

February 24, 2016

Senator Jill N. Tokuda, Chair
Senator Donovan M. Dela Cruz, Vice Chair
Members of the Committee on Ways And Means

Hearing: February 25, 2016, 1:00 P.M.

Re: SB2693, SD1, HB 1850 RELATING TO TAXATION
Transient Accommodations Brokers As Tax Agents

CONCERNS & GENERAL OPPOSITION

Dear Chair Tokuda, Vice Chair Dela Cruz, & Honorable Members:

I am a licensed attorney in private practice with an emphasis on federal and State tax compliance. I regularly represent individuals and business with serious tax problems. I believe I am familiar with many of the GE/TA tax aspects of the single-family residence employed as a vacation rental.

While this measure and its companion HB1850 may have the potential to confer a financial benefit upon the State by facilitating the remission of presently unreported or under-reported "vacation rental" TA and GE tax revenues, the measure in its present form should not become law.

I believe this measure will not facilitate the collection of taxes but will instead create expanded and new opportunities for abuse and fraud, while limiting the ability of the Department of Taxation to audit vacation rentals when appropriate.

Furthermore, this measure as written creates the potential for serious problems due to the lack of any financial responsibility requirements, bonding, or insurance by the Tax Collection Agents.

- 1. Side Effect Of "All" Language.** As written, a TA Broker that decides to become a Tax Collection Agent must do so for "all" of its operators. Therefore, for the large advertising platforms, and their operators, this is an all or none proposition.

There is no guarantee that major advertising platforms will undertake this responsibility, or whether the market will bear the potential costs for the new services contemplated. The TA Brokers opting to act as Tax Collection Agents are not going to file periodic and annual tax returns (see new section (d) on page) for two types of taxes, without imposing a fee upon owners for doing so.

If major advertising platforms do not participate, or operators migrate to platforms that do not cooperate because of the charges the operators impose for

this service, the benefit to the State in terms of tax revenue may be minimal or actually detrimental.

- 2. Side Effects Of Confidentiality Provisions.** Act 326 of 2012 and Act 204 of 2015 required mandatory disclosure for vacation rentals. Act 204, effective January 1, 2016, actually requires disclosures of TA Licensing Information on all advertisements, and imposes penalties on advertisers for non-compliance. The idea was that disclosure would encourage compliance with existing laws, tax and otherwise.

In contrast, HB1850/SB2693 appears to provide that operators that register with a Tax Collection Agent **will not have their revenues or identities disclosed, even to the Department of Taxation, absent a subpoena.** See, Section 2 (f) & (g.) [Pages 5 & 6]

These provisions would appear to at best hamper and possibly thwart any compliance measures such as audits, or requests for information by the counties. It might be difficult or impossible for even the Department to detect underreporting, let alone for owners/operators to determine whether they were actually in tax compliance by virtue of their Tax Collection Agent's activities.

This measure should not be passed in any form with language that prevents the Department of Taxation from auditing collection agents' operations or individual operator's gross receipts and net income.

Whether members of the public should know who is operating a business is ultimately a policy decision. I am not aware of any legitimate business that does not have to provide some type of public disclosure of its existence.

- 3. Financial security requirements for the Tax Collection Agents.** There is no requirement for financial solvency, insurance, or a bond to be posted and maintained for prospective Tax Collection Agents. While there is a personal liability provision for the Tax Collection Agents, this does not insure that the State will actually receive unpaid taxes that are the result of financial insolvency, poor business practices, or outright criminal conduct. A Tax Collection Agent could abscond with funds (and perhaps records) from a large number of operators, over an extended period of time, before the Department of Taxation or individual operators became aware something was amiss.

Due to confidentiality provisions, discussed above, the possibility for fraud is substantial.

Vacation rentals are a major industry in Hawaii, and the combined GE & TA revenue is significant. Some of the potential Tax Collection Agents could have significantly higher revenues than our local banks and credit unions, yet without any sort of oversight or regulation, even by the Department Of Taxation.

The Legislature should amend this measure to require the Department of Taxation adopt rules to insure only appropriate individuals and entities, with appropriate insurance, financial wherewithal, and perhaps bonding, are able to act as Tax Collection Agents.

4. Problematic Compliance Issues.

- a. **Multiple Licenses.** Many TA owners that were complying with the existing laws would have multiple tax licenses for a single property under this provision. A license through each TA broker, plus a license for their own activities (many TA operators use more than one advertiser plus rent out their property directly.) If a Tax Collection Agent is required to file returns, how is the Tax Collection Agent to know of other rentals “on the side?” The presence of multiple licenses can only add to confusion and the potential for mistakes or malfeasance.

A better law would simply allow a Tax Collection Agent to simply transmit deposits of tax amounts, under the operator’s *existing* license number, by tax type, directly to the Department of Taxation, and require the operator to file returns.

- b. **Relief from Malfeasance.** If a Department-approved Tax Collection Agent absconds with funds, is the owner/operator still liable to the Department for the unpaid taxes, penalty, and interest?

If a Department-approved Tax Collection Agent underreports income, or altogether fails to file returns, is the operator still liable to the Department for the unpaid taxes?

Under this law, as presently written, the answer would probably be “yes.”

To have a fair and workable system, operators should not be liable for tax obligations actually collected by a licensed Tax Collection Agent but not paid over to the Department.

The Legislature should insure that the Department takes appropriate steps to require only financially responsible individuals and companies, with appropriate financial qualifications and perhaps a bond, are entrusted with this function.

Thank you for the opportunity to provide comments.

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: paular@hawaiiantel.net
Subject: Submitted testimony for SB2693 on Feb 25, 2016 13:00PM
Date: Wednesday, February 24, 2016 9:35:55 AM

SB2693

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 13:00PM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Paula Ress	Individual	Oppose	No

Comments: This bill gives all the power to out-of-state businesses, leaving Hawaii no control, no money, and no housing for Hawaii residents. Hawaii can have as many tourists as we can take care of by giving them safe, clean places to stay, taken care of by trained union hotel workers.

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.

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