

STAND. COM. REP. NO. **874**-18

Honolulu, Hawaii

**March 1**, 2018

RE: H.B. No. 2009  
H.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Twenty-Ninth State Legislature  
Regular Session of 2018  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 2009, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to expressly include single family homes, multi-family homes, and accessory dwellings as property types which may be used as transient accommodations and to clarify the applicability of the tax to any property type regardless of the frequency with which the property is furnished to guests.

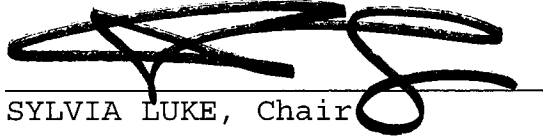
Expedia, Inc. supported this measure. The Department of Taxation, Office of Hawaiian Affairs, and Tax Foundation of Hawaii provided comments.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2009, H.D. 1, and recommends that it pass Third Reading.

HB2009 HD1 HSCR FIN HMS 2018-2605



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



SYLVIA LUKE, Chair



