

Honolulu, Hawaii

FChran 15 , 2018

RE: H.B. No. 2432

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

Sir:

Your Committee on Tourism, to which was referred H.B. No. 2432 entitled:

"A BILL FOR AN ACT RELATING TO THE TRANSIENT ACCOMMODATIONS TAX,"

begs leave to report as follows:

HB2432 HSCR TOU HMS 2018-2167

The purpose of this measure is to specify that resort fees, which are any mandatory charges or surcharges imposed for the use of a transient accommodation's property, services, or amenities, are included in the gross rental proceeds amount upon which transient accommodations tax is calculated.

The Department of Taxation supported the intent of this measure. The Kohala Coast Resort Association, Maui Hotel & Lodging Association, and Hawai'i Lodging & Tourism Association opposed this measure. The Tax Foundation of Hawaii provided comments.

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. 2432 and recommends that it pass Second Reading and be referred to your Committee on Finance.

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

RICHARD H.K. ONISHI, Chair

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Asce 515-18

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

Bill/Resolution No.: HB 2432	Committee Referral: TOU, FIN	Date:	13/2018	
The committee is reconsidering its previous decision on the measure.				
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold   Pass short form bill with HD to recommit for future public hearing (recommit)				
TOU Members	Ayes	Ayes (WR)	Nays	Excused
1. ONISHI, Richard H.K. (C)	X			······································
2. FUKUMOTO, Beth (VC)				
3. CACHOLA, Romy M.	$\times$			
4. CHOY, Isaac W.				$\times$
5. ITO, Ken				
6. LoPRESTI, Matthew S.				
7. OHNO, Takashi			a and a sub-	
8. WOODSON, Justin H.	$\mathbf{X}$		ANT 201 11-11-11-11-11-11-11-11-11-11-11-11-11	
9. WARD, Gene		X		
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TOTAL (9)	7	1		1
The recommendation is: Adopted U Not Adopted				
If joint referral, did not support recommendation.				
committee acronymest				
Vice Chair's or designee's signature				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				