

STAND. COM. REP. NO.

142

Honolulu, Hawaii

February 9, 2017

RE: H.B. No. 484
H.D. 1

Honorable Joseph M. Souki
Speaker, House of Representatives
Twenty-Ninth State Legislature
Regular Session of 2017
State of Hawaii

Sir:

Your Committee on Transportation, to which was referred H.B. No. 484 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to create equity among the types of available aircrafts by exempting amounts received from the servicing and maintenance of helicopters and the construction of maintenance facilities at which helicopters are serviced from the general excise tax.

Maui Hotel & Lodging Association, Pacific Helicopter Tours, Inc., Jack Harter Helicopters, Blue Hawaiian Helicopters, Maui Chamber of Commerce, Safari Helicopter Tours, and a concerned individual supported this measure. The Department of Taxation and Tax Foundation of Hawaii provided comments.

Your Committee has amended this measure by:

- (1) Changing its effective date to January 1, 2018; and
- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Transportation that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No.

HB484 HD1 HSCR TRN HMS 2017-1756



484, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 484, H.D. 1, and be referred to your Committee on Finance.

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


HENRY J.C. AQUINO, Chair



