

Honolulu, Hawaii

FEB 16 2017

RE: S.B. No. 1087

Honorable Ronald D. Kouchi  
President of the Senate  
Twenty-Ninth State Legislature  
Regular Session of 2017  
State of Hawaii

Sir:

Your Committees on Economic Development, Tourism, and Technology and Commerce, Consumer Protection, and Health, to which was referred S.B. No. 1087 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

beg leave to report as follows:

The purpose and intent of this measure is to enable a transient accommodations broker to register as a tax collection agent with respect to transient accommodations taxes and general excise taxes for its operators and plan managers in a manner that recognizes the dynamic changes occurring in the transient accommodations sector.

Your Committees received testimony in support of this measure from the Oahu Alternative Lodging Association, Travel Tech, AirBNB, and twenty-eight individuals. Your Committees received testimony in opposition to this measure from the City and County of Honolulu, Kailua Neighborhood Board, Hawaii Appleseed Center for Law & Economic Justice, UNITE HERE Local 5, Rental by Owner Awareness Association, and four individuals. Your Committees received comments on this measure from the Department of Taxation, Tax Foundation of Hawaii, and two individuals.

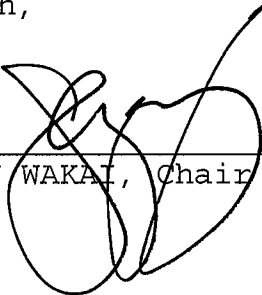
Your Committees find that this measure would allow internet platforms to collect and remit general excise tax and transient accommodations tax which would enable the State to generate millions of dollars in tax revenue. Your Committees further find that this measure will also help ensure that all operators contribute their share of taxes owed to the State.



As affirmed by the records of votes of the members of your Committees on Economic Development, Tourism, and Technology and Commerce, Consumer Protection, and Health that are attached to this report, your Committees are in accord with the intent and purpose of S.B. No. 1087 and recommend that it pass Second Reading and be referred to your Committee on Ways and Means.

Respectfully submitted on  
behalf of the members of the  
Committees on Economic  
Development, Tourism, and  
Technology and Commerce,  
Consumer Protection, and  
Health,

  
\_\_\_\_\_  
ROSALYN H. BAKER, Chair

  
\_\_\_\_\_  
GLENN WAKAI, Chair



The Senate  
 Twenty-Ninth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Economic Development, Tourism, and Technology**  
**ETT**

Bill / Resolution No.:* <b>SB 1087</b>	Committee Referral: <b>ETT/CPH, WAM</b>	Date: <b>2/10/17</b>		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input checked="" type="checkbox"/> Pass, unamended 2312 <input type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
WAKAI, Glenn (C)	✓			
TANIGUCHI, Brian T. (VC)		✓		
BAKER, Rosalyn H.	✓			
GALUTERIA, Brickwood	✓			
THIELEN, Laura H.				✓
<b>TOTAL</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>1</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
<b>Distribution:</b> Original     Yellow     Pink     Goldenrod File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy				

\*Only one measure per Record of Votes

The Senate  
 Twenty-Ninth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Commerce, Consumer Protection, and Health**  
**CPH**

Bill / Resolution No.:* <b>SB 1087</b>	Committee Referral: <b>ETT/CPH, WAM</b>	Date: <b>2/10/17</b>		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input checked="" type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
BAKER, Rosalyn H. (C)	/			
NISHIHARA, Clarence K. (VC)	/			
CHANG, Stanley				/
ESPERO, Will	<del>/</del>	/		
IHARA, Jr., Les				/
KIDANI, Michelle N.				/
RUDERMAN, Russell E.	/			
<b>TOTAL</b>	<b>3</b>	<b>1</b>		<b>3</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:center;"><i>Clarence K. Nishihara</i></div>				
<b>Distribution:</b> Original     Yellow     Pink     Goldenrod File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy				

\*Only one measure per Record of Votes