STAND. COM. REP. NO. 1814 -18

Honolulu, Hawaii

, 2018

APR 05

RE: S.B. No. 2699

S.D. 2 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 S.B. No. 2699, S.D. 2, H.D. 1, entitled:

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

begs leave to report as follows:

The purpose of this measure is to specify that resort fees, which are any mandatory charges or surcharges imposed by an operator, owner, or representative thereof to a transient for the use of the 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 and IMUAlliance supported this measure. The Hawai'i Tourism Authority, Kohala Coast Resort Association, and Hawai'i Lodging and Tourism Association opposed this measure. 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 S.B. No. 2699, S.D. 2, H.D. 1, and recommends that it pass Third Reading.

STAND. COM. REP. NO. 1874 -18 Page 2

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

SYLVIA LUKE, Chair

State of Hawaii House of Representatives The Twenty-ninth Legislature

HSCR 1874-18

Record of Votes of the Committee on Finance

Bill/Resolution No.:	Committee Referral:		Date: 3/28/18	
CD 2099, SD 2, HD 1 TO U, FIN 3/28/18 ☐ 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)				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. LUKE, Sylvia (C)		27.33 27.33		
2. CULLEN, Ty J.K. (VC)			- E-6/-4	
3. CACHOLA, Romy M.				
4. DeCOITE, Lynn				
5. FUKUMOTO, Beth				
6. GATES, Cedric Asuega				
7. HOLT, Daniel			i in	
8. KEOHOKALOLE, Jarrett			· · · · · · · · · · · · · · · · · · ·	
9. KOBAYASHI, Bertrand				
10. LOWEN, Nicole E.				
11. NAKAMURA, Nadine K.			<u> </u>	
12. TODD, Chris				
13. YAMASHITA, Kyle T.				
14. TUPOLA, Andria P.L.			Tallian Land	
15. WARD, Gene				
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			· . <u></u>	
TOTAL (15)	13	Ø	/	/
The recommendation is: Adopted If joint referral, did not support recommendation. committee acronym(s)				
Vice Chair's or designee's signature:				
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