

MAR 8 - 2019

SENATE CONCURRENT RESOLUTION

URGING THE DEPARTMENT OF TAXATION TO CONDUCT A STUDY TO
DETERMINE THE AMOUNT OF TRANSIENT ACCOMMODATIONS TAX
REVENUES THAT WOULD BE ALLOCATED TO EACH COUNTY IF THE
ALLOCATION WERE TO BE RECALCULATED BASED UPON POPULATION
GROWTH FROM 2010 TO 2017.

1 WHEREAS, pursuant to section 237D-6.5(b)(4), Hawaii Revised
2 Statutes, \$103 million of transient accommodations tax revenues
3 are distributed to the counties as follows: 14.5 percent to
4 Kauai County, 18.6 percent to Hawaii County, 44.1 percent to the
5 City and County of Honolulu, and 22.8 percent to Maui County;
6 and
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8 WHEREAS, the counties use transient accommodations tax
9 revenue for general government purposes, which includes services
10 such as police and fire protection, park and beach management,
11 and lifeguard services, which benefit visitors and residents
12 alike; and
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14 WHEREAS, according to United States Census data, from 2010
15 to 2017, the population of the neighbor island counties (Hawaii
16 8.3 percent, Kauai 7.6 percent, and Maui 7.4 percent) grew more
17 rapidly than that of the City and County of Honolulu (3.7
18 percent); and
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20 WHEREAS, one way to provide a fair, consistent, and
21 reliable allocation of transient accommodations tax revenues to
22 the counties is to recalculate the allocation to the counties
23 based upon the population growth of each respective county from
24 2010 to 2017; now, therefore,
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26 BE IT RESOLVED by the Senate of the Thirtieth Legislature
27 of the State of Hawaii, Regular Session of 2019, the House of
28 Representatives concurring, that the Department of Taxation is
29 urged to conduct a study to determine the amount of transient
30 accommodations tax revenues that would be allocated to each



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1 county if the allocation were to be recalculated based upon
2 population growth from 2010 to 2017; and

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4 BE IT FURTHER RESOLVED that certified copies of this
5 Concurrent Resolution be transmitted to the President of the
6 Senate, Speaker of the House of Representatives, Director of
7 Taxation, and Mayors of the counties of Kauai, Hawaii, Maui, and
8 City and County of Honolulu.

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OFFERED BY:

