

STAND. COM. REP. NO.

1237

Honolulu, Hawaii

MAR 01 , 2019

RE: H.B. No. 548  
H.D. 2

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirtieth State Legislature  
Regular Session of 2019  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 548, 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:

- (1) Reallocate Transient Accommodations Tax (TAT) revenues from the Department of Land and Natural Resources' Special Land and Development Fund (Fund) to the Hawai'i Tourism Authority (HTA) to be expended in accordance with the HTA Strategic Plan;
- (2) Increase the TAT revenue allocation from \$3,000,000 to \$5,000,000 to HTA and expand the uses of the allocation by HTA in accordance with the HTA Strategic Plan; and
- (3) Expand the required components to be contained in the annual HTA report submitted to the Governor and the Legislature.

HTA and a Council Member representing District 9 of the Hawai'i County Council testified in support of this measure. The

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Department of Land and Natural Resources and Tax Foundation of Hawaii provided comments on this measure.

Your Committee has amended this measure by:

- (1) Changing the \$5,000,000 TAT fund allocation to HTA to an unspecified amount; 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 Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 548, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 548, H.D. 2.

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

  
SYLVIA LUKE, Chair



