

STAND. COM. REP. NO.

1427

Honolulu, Hawaii

, 2019

**MAR 19**

RE: S.B. No. 380

S.D. 1

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

Sir:

Your Committee on Tourism & International Affairs, to which was referred S.B. No. 380, S.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 clarify that the Transient Accommodations Tax will be imposed on mandatory resort fees as gross rental proceeds received as compensation for the furnishing of transient accommodations.

The Department of Taxation supported this measure. The Honolulu County Republican Party, Aqua-Aston Hospitality, LLC, Kohala Coast Resort Association, Maui Hotel & Lodging Association, Hawai'i Lodging & Tourism Association, and a few concerned individuals opposed this measure. The Tax Foundation of Hawaii submitted comments on this measure.

As affirmed by the record of votes of the members of your Committee on Tourism & International Affairs that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 380, S.D. 1, and recommends that it pass Second Reading and be referred to your Committee on Finance.

SB380 SD1 HSCR TIA HMS 2019-2941



Respectfully submitted on  
behalf of the members of the  
Committee on Tourism &  
International Affairs,

  
RICHARD H.K. ONISHI, Chair



