

STAND. COM. REP. NO.

1984

Honolulu, Hawaii

, 2019

APR 03

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 Finance, 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 resort fees, defined as any mandatory charge or surcharge imposed by an operator, owner, or representative to a transient for the use of the transient accommodation's property, services, or amenities, are subject to the Transient Accommodations Tax.

Hawai'i Lodging & Tourism Association and Kohala Coast Resort Association testified in opposition to this measure. The Department of Taxation and Tax Foundation of Hawaii provided comments on this measure.

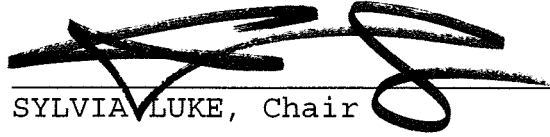
As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 380, S.D. 1, and recommends that it pass Third Reading.

SB380 SD1 HSCR FIN HMS 2019-3606



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



SYLVIA LUKE, Chair



