

STAND. COM. REP. NO. 1567

Honolulu, Hawaii

MAR 27 2019

RE: S.C.R. No. 95

Honorable Ronald D. Kouchi
President of the Senate
Thirtieth State Legislature
Regular Session of 2019
State of Hawaii

Sir:

Your Committees on Energy, Economic Development, and Tourism and Public Safety, Intergovernmental, and Military Affairs, to which was referred S.C.R. No. 95 entitled:

"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,"

beg leave to report as follows:

The purpose and intent of this measure is to urge 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 recalculated based upon the population growth from 2010 to 2017.

Your Committees received comments on this measure from the Department of Taxation.


Your Committees find that under existing law, \$103 million of transient accommodations tax revenues are distributed to the counties as follows: 14.5 percent to Kauai County, 18.6 percent to Hawaii County, 44.1 percent to the City and County of Honolulu, and 22.8 percent to Maui County. Your Committees also find that the counties use transient accommodations tax revenue for general government purposes, which includes services such as police and fire protection, park and beach management, and lifeguard



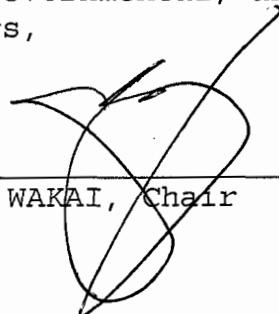
services, which benefit visitors and residents. Your Committees further find that according to United States Census data, from 2010 to 2017, the population of the neighbor island counties (Hawaii 8.3 percent, Kauai 7.6 percent, and Maui 7.4 percent) grew more rapidly than that of the City and County of Honolulu (3.7 percent). This measure urges 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 on population growth during that time period.

As affirmed by the records of votes of the members of your Committees on Energy, Economic Development, and Tourism and Public Safety, Intergovernmental, and Military Affairs that are attached to this report, your Committees concur with the intent and purpose of S.C.R. No. 95 and recommend that it be referred to your Committee on Ways and Means.

Respectfully submitted on
behalf of the members of the
Committees on Energy, Economic
Development, and Tourism and
Public Safety,
Intergovernmental, and Military
Affairs,



CLARENCE K. NISHIHARA, Chair

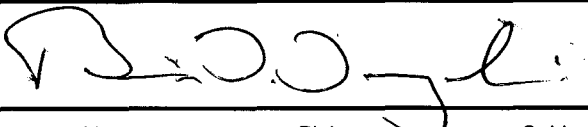


GLENN WAKAI, Chair



The Senate
Thirtieth Legislature
State of Hawai'i

Record of Votes
Committee on Energy, Economic Development, and Tourism
EET

Bill / Resolution No.:*	Committee Referral:	Date:		
SCR 95	EET/PSM, WAM	3.22.19		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is:				
<input checked="" type="checkbox"/> Pass, unamended 2312	<input type="checkbox"/> Pass, with amendments 2311	<input type="checkbox"/> Hold 2310	<input type="checkbox"/> Recommit 2313	
Members	Aye	Aye (WR)	Nay	Excused
WAKAI, Glenn (C)	✓			
TANIGUCHI, Brian T. (VC)	✓			
INOUYE, Lorraine R.				✓
KEOHOKALOLE, Jarrett	✓			
FEVELLA, Kurt				✓
TOTAL	3	0	0	2
Recommendation:				
<input checked="" type="checkbox"/> Adopted		<input type="checkbox"/> Not Adopted		
Chair's or Designee's Signature:				
				
Distribution:				
Original File with Committee Report	Yellow Clerk's Office	Pink Drafting Agency	Goldenrod Committee File Copy	

*Only one measure per Record of Votes

