STAND. COM. REP. NO.

1568

Honolulu, Hawaii

MAR 2 7 2019

RE: S.R. No. 72

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.R. No. 72 entitled:

"SENATE 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 did not receive any testimony on this measure.

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.R. No. 72 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,

The Senate Thirtieth Legislature State of Hawai'i

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

Bill / Resolution No.:*	Committee Referral:		C	Date:					
SR 72	EET/PSM, WAM			3.22.19					
The Committee is reconsidering its previous decision on this measure.									
If so, then the previous decision was to:									
The Recommendation is:									
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313									
Members		Aye	Aye (WR)	Nay	Excused				
WAKAI, Glenn (C)		V/							
TANIGUCHI, Brian T. (VC)		V							
INOUYE, Lorraine R.					V				
KEOHOKALOLE, Jarrett									
FEVELLA, Kurt									

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TOTAL		7	G	0	2				
Recommendation: Adopted Not Adopted									
Chair's or Designee's Signature:									
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy									

*Only one measure per Record of Votes

The Senate Thirtieth Legislature State of Hawai'i

Record of Votes Committee on Public Safety, Intergovernmental, and Military Affairs PSM

Bill / Resolution No.:*	Committee		Da					
SR 72	EET/	PSMIN	AM :	3/22/1	9			
The Committee is reconsidering its previous decision on this measure.								
If so, then the previous decision was to:								
The Recommendation is:								
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313								
Members		Aye	Aye (WR)	Nay	Excused			
NISHIHARA, Clarence K. (C)		1						
WAKAI, Glenn (VC)		/						
BAKER, Rosalyn H.					\			
HARIMOTO, Breene		V						
FEVELLA, Kurt								
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TOTAL		3	-		2			
Recommendation: Adopted Not Adopted								
Chair's or Designee's Signature: Breene 16								
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy								

^{*}Only one measure per Record of Votes