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# HOUSE CONCURRENT RESOLUTION

URGING THE TAX REVIEW COMMISSION AND THE OFFICE OF PLANNING TO  
CONDUCT FEASIBILITY STUDIES TO DETERMINE WHETHER AND HOW  
GREEN FEES CAN SUPPORT OR ACCELERATE PROGRESS TOWARD  
HAWAII'S CLIMATE CHANGE MITIGATION AND ADAPTATION  
BENCHMARKS AND MANDATES.

1           WHEREAS, Hawaii's reefs, oceans, beaches, forests, and  
2 other natural resources provide billions of dollars in value to  
3 the economy; and  
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5           WHEREAS, residents and visitors enjoy the benefits of  
6 Hawaii's ecosystem and natural environment, but the continued  
7 use of the State's natural resources will have a detrimental  
8 effect on those assets; and  
9

10           WHEREAS, Hawaii's natural resources are vital to the  
11 tourism industry and the local economy; however, Hawaii invests  
12 less than one percent of its state budget into those assets; and  
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14           WHEREAS, Hawaii's total conservation funding gap is  
15 estimated to be as high as \$360 million annually, constituting a  
16 major unfunded liability that poses a significant risk to the  
17 State's business climate and economic resiliency; and  
18

19           WHEREAS, innovative financing mechanisms such as green  
20 fees, also called eco-taxes or green taxes, could allow the  
21 State to better manage impacts on ecosystems and natural  
22 resources because green fees require mandatory payments to  
23 government entities for the explicit purpose of supporting  
24 conservation and natural resource management; and  
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26           WHEREAS, this body seeks to understand if and how green  
27 fees can support or accelerate progress toward the State's



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1 climate change benchmarks and mandates and Aloha+ Challenge  
2 natural resource management goals; now, therefore,

3  
4 BE IT RESOLVED by the House of Representatives of the  
5 Thirtieth Legislature of the State of Hawaii, Regular Session of  
6 2020, the Senate concurring, that the Tax Review Commission and  
7 Office of Planning are urged to conduct feasibility studies to  
8 determine whether and how green fees can support or accelerate  
9 progress toward the State's climate change benchmarks, mandates,  
10 and initiatives; and

11  
12 BE IT FURTHER RESOLVED that the Tax Review Commission's  
13 feasibility study include:

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- 15 (1) An examination of all existing tax and fee structures  
16 that exist to support climate change mitigation  
17 efforts;
  - 18
  - 19 (2) An examination of all existing tax and fee structures  
20 placed on visitor accommodation and tourism  
21 industries; and

22  
23 BE IT FURTHER RESOLVED that the Office of Planning's  
24 feasibility study include:

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- 26 (1) A discussion of the advantages or disadvantages of  
27 increasing, decreasing, or reallocating existing taxes  
28 relative to the option of establishing a new green fee  
29 on tourists and residents; and
  - 30
  - 31 (2) Proposed green fee structures that could close the  
32 \$360 million annual conservation funding gap over a  
33 five-year period and a means to impose fees fairly on  
34 residents and tourists; and

35  
36 BE IT FURTHER RESOLVED that the Tax Review Commission and  
37 Director of the Office of Planning are requested to submit a  
38 report to the Legislature of their findings, recommendations,  
39 and any proposed legislation no later than December 31, 2020;  
40 and



1 BE IT FURTHER RESOLVED that certified copies of this  
 2 Concurrent Resolution be transmitted to the Director of  
 3 Taxation, Chair of the Tax Review Commission, and Director of  
 4 the Office of Planning.  
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 6  
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OFFERED BY:

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