
HOUSE 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
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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
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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
28 climate change benchmarks and mandates and Aloha+ Challenge
29 natural resource management goals; now, therefore,



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

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9 BE IT FURTHER RESOLVED that the Tax Review Commission's
10 feasibility study include:

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

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20 BE IT FURTHER RESOLVED that the Office of Planning's
21 feasibility study include:

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

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

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39 BE IT FURTHER RESOLVED that certified copies of this
40 Resolution be transmitted to the Director of Taxation, Chair of



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1 the Tax Review Commission, and Director of the Office of
2 Planning.

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