

STAND. COM. REP. NO.

1117

Honolulu, Hawaii

MAR 01 2019

RE: S.B. No. 198

S.D. 2

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

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 198, S.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE TRANSIENT ACCOMMODATIONS TAX,"

begs leave to report as follows:

The purpose and intent of this measure is to authorize the counties to establish a surcharge on the state transient accommodations tax.

Your Committee received written comments in support of this measure from the Office of the Mayor of the City and County of Honolulu and the Office of the Mayor of the County of Hawaii.

Your Committee received written comments on this measure from the Department of Taxation, Rental by Owner Awareness Association, and Tax Foundation of Hawaii.

Your Committee finds that the transient accommodations tax is imposed on hotels and other forms of short-term lodgings. A portion of transient accommodations revenues is allocated to the counties to offset the cost of tourism-related expenditures. Your Committee also finds that the surcharge authorized by this measure will provide the counties with additional resources to pay for rising expenditures.



Your Committee has amended this measure by:

- (1) Deleting a provision giving the Director of Taxation the power to determine the county in which a person is engaged in the business of furnishing transient accommodations;
- (2) Inserting provisions regarding the disposition of county surcharge on transient accommodations tax revenues; and
- (3) Making technical nonsubstantive amendments for purposes of consistency, clarity, and style.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 198, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 198, S.D. 2.

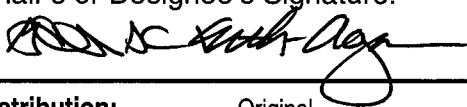
Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,


DONOVAN M. DELA CRUZ, Chair



The Senate
Thirtieth Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:* SB 198, SDI	Committee Referral: EET/PSM, WAM	Date: 2/21/19		
<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 type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
KEITH-AGARAN, Gilbert S.C. (VC)	X			
ENGLISH, J. Kalani				X
HARIMOTO, Breene				X
INOUYE, Lorraine R.	X			
KAHELE, Kaiali'i				X
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
MORIWAKI, Sharon Y.	X			
RIVIERE, Gil				X
SHIMABUKURO, Maile S.L.	X			
TANIGUCHI, Brian T.	X			
FEVELLA, Kurt	X			
TOTAL	9			4
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> 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