

Honolulu, Hawaii

APR 22 , 2021

RE: H.B. No. 1043  
H.D. 3  
S.D. 2  
C.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Sirs:

Your Committee on Conference on the disagreeing vote of the House of Representatives to the amendments proposed by the Senate in H.B. No. 1043, H.D. 3, S.D. 2, entitled:

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

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to facilitate the administration of the transient accommodations tax by:

- (1) Providing that any taxpayer who receives gross rental proceeds shall pay the tax;
- (2) Replacing certain references to "operator" or "plan manager" with "taxpayer" or "person";
- (3) Clarifying that a certificate of registration is required for persons advertising transient accommodations;



- (4) Eliminating the misdemeanor criminal penalty for failing to register and replacing it with a monetary fine structure;
- (5) Applying the personal liability provision under the general excise tax law to the transient accommodations tax; and
- (6) Repealing provisions establishing the office of the taxation district in which the taxes arose or the office of the first taxation district in Honolulu as the recipient of periodic returns.

Your Committee has amended this measure by changing the effective date to January 1, 2022.

As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of H.B. No. 1043, H.D. 3, S.D. 2, as amended herein, and recommends that it pass Final Reading in the form attached hereto as H.B. No. 1043, H.D. 3, S.D. 2, C.D. 1.

Respectfully submitted on behalf  
of the managers:

ON THE PART OF THE SENATE

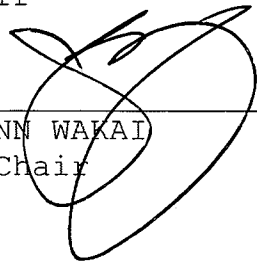
ON THE PART OF THE HOUSE




KARL RHOADS  
Chair



RICHARD H.K. ONISHI  
Co-Chair



GLENN WAKAI  
Co-Chair



SEAN QUINLAN  
Co-Chair



JACKSON D. SHIMAMA  
Co-Chair



**Hawaii State Legislature**  
**Record of Votes of a**  
**Conference Committee**

**CCR 33**

Bill / Concurrent Resolution No.: <b>HB 1043, HD 3, SD 2</b>	Date/Time: <b>04-20-21 10:15 AM</b>
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The recommendation of the House and Senate managers is to pass with amendments (CD).

The Committee is reconsidering its previous decision.

<input checked="" type="checkbox"/> <i>RHO</i> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure	<input checked="" type="checkbox"/> <i>RHO</i> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.
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Senate Managers	A	WR	N	E	House Managers	A	WR	N	E
RHOADS, Karl, Chr.	✓				ONISHI, Richard H.K., Co-Chr.	✓			
WAKAI, Glenn, Co-Chr.	✓				QUINLAN, Sean, Co-Chr.	✓			
FEVELLA, Kurt	✓				SAYAMA, Jackson D., Co-Chr.	✓			
					OKIMOTO, Val	✓			
<b>TOTAL</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>

A = Aye                      WR = Aye with Reservations                      N = Nay                      E = Excused

Senate Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted	House Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted
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Senate Lead Chair's or Designee's Signature: 	House Lead Chair's or Designee's Signature: 
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