
A BILL FOR AN ACT

RELATING TO STATE FINANCES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The legislature finds that Hawaii's natural
2 environment faces significant pressure from climate change and
3 the heavy use it receives from persons traveling to enjoy the
4 State's natural resources. Climate change and overuse are
5 placing our natural and cultural resources in increasing peril
6 by creating greater risk of fire, flood, coastal erosion, loss
7 of reefs, and pollution of our air and water supplies
8 threatening lives, homes, visitor accommodations, fisheries,
9 stability of other natural systems, and irreplaceable Hawaiian
10 cultural landscapes enjoyed by Hawaii residents and tourists.
11 The current underinvestment in our natural and cultural
12 resources significantly limits the ability of the State and our
13 communities to improve management of our lands, waters, and
14 cultural sites to reduce these risks and to respond to climate
15 crises when they occur. Climate change will intensify and
16 increase the threat of these emergencies unless we take
17 significantly greater action now to prevent them.



1 The recent tragedy on Maui due to the Lahaina wildfire
2 resulted in unbearable loss of lives, homes, infrastructure, and
3 businesses and will have severe economic costs for residents and
4 public agencies for the response, remediation, and rebuilding,
5 as well as ongoing revenue losses for Hawaii's tourism industry
6 and state and local governments. This tragic event is a wake-up
7 call for all Hawaii residents, businesses, and public agencies
8 to significantly increase efforts to prevent climate crises and
9 limit the damage when crises do occur.

10 Non-native grasses and other non-native plants, mismanaged
11 lands, and reduced water availability present continuing
12 wildfire risks to the lives and homes of Hawaii residents,
13 hotels and other visitor accommodations, native ecosystems and
14 cultural landscapes, and Hawaii's tourism-dependent economy. In
15 addition to wildfires, climate crises also result from the loss
16 and degradation of our coral reefs that protect homes, beaches,
17 businesses, and infrastructure from coastal erosion. Coastal
18 erosion often exposes and damages historic Hawaiian burials, as
19 sand dunes were a traditional burial location across Hawaii.
20 Furthermore, the degradation of coral reefs threatens fisheries
21 and other ocean life that are important to the State's tourism



1 industry, provide food for residents, and contribute
2 significantly to Hawaii's quality of life. Hawaii's forests and
3 other watershed lands are critical to the quality and quantity
4 of water that sustains families, visitors, businesses, and
5 native fish and wildlife. Hawaii's water supplies will be
6 impaired unless greater action is taken to protect and restore
7 forest and watershed lands in the State.

8 The legislature also finds that climate change will cause
9 more frequent and severe droughts that threaten the water
10 supplies that sustain homes, visitor accommodations, and
11 sensitive natural and cultural resources. Climate change will
12 also cause more intense storms leading to more floods causing
13 water contamination; damage to homes, businesses, and
14 infrastructure; and risk of life and health.

15 The legislature further finds that the number of floods per
16 year has already sharply increased since the 1960s and is
17 expected to keep rising. Significant pollution events and
18 chronic release of contaminants weaken the resiliency of
19 Hawaii's natural environment and pollute the air, land, fresh
20 water supplies, and nearshore waters, threatening the health of
21 Hawaii residents, visitors, and fish and wildlife.



1 Climate crises can cost taxpayers billions of dollars in
2 response and recovery costs and repairs to infrastructure, while
3 reducing revenues, especially if the crises adversely impact
4 tourism and other industries. The costs borne by the public to
5 respond to and recover from climate crises exceed the costs of
6 preventing them by billions of dollars.

7 Climate change is impacting health in a myriad of ways,
8 including by leading to death and illness from increasingly
9 frequent extreme weather events such as heatwaves, storms, and
10 floods; disrupting food systems; and increasing zoonoses and
11 food-, water-, and vector-borne diseases and mental health
12 issues. Climate change can disrupt food availability, reduce
13 access to food, and affect food quality. Projected increases in
14 temperatures, changes in precipitation patterns and extreme
15 weather events, and reductions in water availability may all
16 result in reduced agricultural productivity and disrupt food
17 supply chains, which could be detrimental to the Hawaiian
18 islands.

19 The work of the department of land and natural resources
20 and other departments, agencies, and community partners directly
21 improves the health and sustainability of Hawaii's lands,



1 waters, and cultural sites through actions such as fencing in
2 native forests to restrict ungulates and stop the spread of
3 invasive species and diseases such as rapid ohia death; stream
4 surveys to monitor native stream species health and water
5 levels; and restoring coral reefs through propagation and
6 release of sea urchins. Hawaii has many of the solutions to
7 prevent and mitigate climate crises by looking to indigenous
8 Hawaiian land, water, ocean, and cultural site stewardship
9 practices. Perpetuation of traditional Hawaiian management
10 practices, including fishponds, loi kalo, and mauka-makai
11 ahupuaa management, results in increased groundwater recharge,
12 decreased sediment reaching the ocean and reefs, increased
13 community volunteerism, and increased public education and
14 changed behaviors about pono stewardship practices.

15 While the State has many of the solutions for prevention,
16 the State and the counties currently do not have the needed
17 resources to implement even the highest-priority climate crises
18 prevention measures. Furthermore, delays in federal
19 reimbursements, when available, make it difficult to sustain
20 response efforts when climate crises strike. The State has a



1 compelling and urgent need to increase funding to prevent
2 climate crises and fully respond to crises when they occur.

3 The purpose of this Act is to:

4 (1) Establish the climate health and environmental action
5 special fund to prevent climate crises and more
6 effectively respond to climate crises when they occur;

7 (2) Levy an additional \$25 tax on transient
8 accommodations;

9 (3) Allocate transient accommodations tax revenue to the
10 climate health and environmental action special fund;
11 and

12 (4) Narrow exemptions for the transient accommodations
13 tax.

14 SECTION 2. The Hawaii Revised Statutes is amended by
15 adding a new chapter to be appropriately designated and to read
16 as follows:

17 **"CHAPTER**

18 **CLIMATE HEALTH AND ENVIRONMENTAL ACTION SPECIAL FUND**

19 § -1 **Definitions.** As used in this chapter, unless the
20 context otherwise requires:



1 "Climate crisis" includes but is not limited to wildfires;
2 sea level rise and coastal erosion resulting in loss of beaches,
3 public infrastructure, and public facilities; exposure and
4 damage to coastal burials; loss or degradation of reefs; extreme
5 heat; droughts; floods; and pollution that contaminates drinking
6 water or nearshore waters.

7 "Chairperson" means the chairperson of the board of land
8 and natural resources.

9 "Department" means the department of land and natural
10 resources.

11 "Fund" means the climate health and environmental action
12 special fund.

13 "Nonprofit organization" means an organization that has
14 been granted tax exempt status by the Internal Revenue Service
15 pursuant to section 501(c)(3) of the Internal Revenue Code of
16 1986, as amended, and that has among its charitable purposes
17 preventing or responding to climate crises; preservation,
18 restoration, or management of natural or cultural resources for
19 cultural perpetuation, scientific, historic, educational,
20 recreational, scenic, wildlife, or open-space purposes;
21 protection of the natural environment or biological resources,



1 or both; preservation, enhancement, or both, of wildlife; and
2 protection of native Hawaiian cultural resources and practices
3 related to the protection of Native Hawaiian cultural resources.

4 "Resilience" includes but is not limited to the ability to
5 anticipate, prevent, prepare for, and respond to climate crises
6 events, trends, or disturbances.

7 § -2 **Climate health and environmental action special**

8 **fund.** (a) There is established in the state treasury the
9 climate health and environmental action special fund to be
10 administered by the chairperson to minimize the impacts of, and
11 respond to, climate crises.

12 (b) Moneys from the fund shall be expended only for the
13 following purposes:

14 (1) Wildfire prevention and response strategies to protect
15 communities, sites frequented by tourists and other
16 visitors, and sensitive environmental and cultural
17 resources. Highest priority shall be placed on
18 environmentally beneficial wildfire prevention
19 strategies, including removal of non-native grasses
20 and other non-native vegetation; propagation and
21 planting of native species; restoration of stream



- 1 flows; restoration of forests and watersheds; and
2 restoration, or establishment and enhancement, of
3 traditional Hawaiian land management and agricultural
4 practices;
- 5 (2) Flood prevention;
- 6 (3) Coral reef protection and restoration and other
7 environmentally beneficial strategies that protect
8 fisheries or help prevent shoreline erosion and
9 coastal flooding;
- 10 (4) Emergency drinking water supplies when droughts or
11 water pollution prevent the traditional water supplies
12 from meeting the drinking water needs of residents and
13 visitors. Measures may include but are not limited to
14 conservation measures, temporary extension of
15 pipelines, and the use of trucks or other vehicles
16 needed to deliver emergency water supplies;
- 17 (5) Provision of emergency sources of electricity from
18 portable renewable energy sources, as needed, for
19 communities adversely impacted by a climate crisis;
- 20 (6) Heat management, including green infrastructure and
21 programs that plant trees and vegetation that can cool



- 1 ecosystems and help keep buildings and their
2 surroundings cooler;
- 3 (7) Shoreline restoration and coastal management to
4 address and adapt to sea level rise and coastal
5 erosion;
- 6 (8) Other environmentally compatible strategies to prevent
7 or reduce the potential harm that climate crises can
8 cause;
- 9 (9) Protection of lives, homes, businesses, sites popular
10 with tourists and other visitors, and infrastructure
11 when climate crises occur;
- 12 (10) Perpetuation of indigenous Hawaiian land, water,
13 ocean, and cultural site stewardship practices;
- 14 (11) Preparation of climate crises prevention and response
15 strategies and plans; and
- 16 (12) Costs to administer this chapter.
- 17 (c) In allocating funding for prevention projects, the
18 department shall prioritize projects that include one or more of
19 the following features:
- 20 (1) Projects that are cost-effective; or



1 (2) Projects that accomplish the following, in no
2 particular order of priority: significant benefits
3 relative to their cost; are equitable; protect homes;
4 protect and improve native fish and wildlife habitat;
5 protect natural and cultural resources, including but
6 not limited to those that are important to the tourism
7 industry; and provide nature-based or indigenous-led
8 solutions to help prevent climate crises.

9 The department shall allocate at least twenty-five per cent of
10 expenditures from the fund each year for grants to counties and
11 nonprofit organizations to plan for and implement climate crisis
12 prevention projects consistent with this subsection.

13 (d) Grants shall be made to counties and nonprofit
14 organizations to plan for and implement climate crisis
15 prevention projects consistent with subsection (c).

16 Applications for grants shall be made to the department and
17 contain such information as the department shall require by
18 rules adopted pursuant to chapter 91. At a minimum, each
19 applicant shall demonstrate that:

20 (1) The grant will be used exclusively for activities
21 consistent with the purposes of this chapter;



- 1 (2) The applicant has applied for or received all
- 2 applicable licenses and permits;
- 3 (3) The applicant will comply with all applicable federal
- 4 and state laws prohibiting discrimination against any
- 5 person on the basis of race, color, national origin,
- 6 religion, creed, sex, age, sexual orientation,
- 7 disability, or any other characteristic protected
- 8 under applicable federal or state law;
- 9 (4) The applicant will comply with other requirements as
- 10 the department may prescribe;
- 11 (5) All activities and improvements undertaken with funds
- 12 received will comply with all applicable federal,
- 13 state, and county statutes and ordinances, including
- 14 applicable building codes and agency rules; and
- 15 (6) The applicant will indemnify and save harmless the
- 16 State of Hawaii and its officers, agents, and
- 17 employees from and against any and all claims arising
- 18 out of or resulting from activities carried out or
- 19 projects undertaken with funds provided hereunder, and
- 20 procure sufficient insurance to provide this



1 indemnification if requested to do so by the
2 department.

3 (e) To receive a grant under this section an applicant
4 shall:

5 (1) Be either:

6 (A) A community-based nonprofit organization
7 determined by the Internal Revenue Service to be
8 exempt from federal income taxation;

9 (B) A cooperative association; or

10 (C) An organization providing technical assistance;

11 (2) In the case of a nonprofit organization, have a
12 governing board whose members have no material
13 conflict of interest and serve without compensation,
14 have bylaws or policies that describe the manner in
15 which business is to be conducted and policies
16 relating to nepotism and management of potential
17 conflict of interest situations, and employ or
18 contract with no more than two members of a family or
19 kin of the first or second degree unless specifically
20 permitted by the department;



- 1 (3) Agree to make available to the department all records
2 the applicant may have relating to the grant that
3 would allow state agencies to monitor the applicant's
4 compliance with the purpose of this chapter; and
- 5 (4) Establish, to the satisfaction of the department, that
6 sufficient funds are available for the effective
7 operation of the activity, business, enterprise, or
8 technical assistance for which the grant is awarded.
- 9 (f) The following shall be deposited into the fund:
- 10 (1) ~~[Revenues raised pursuant to section 237D-2(f);]~~ A
11 portion of the revenues from the transient
12 accommodations tax, as provided by section 237D-6.5;
- 13 (2) Revenues directed to the fund by the chairperson from
14 site-based and other fees established by the
15 department; and
- 16 (3) Other moneys appropriated to the fund by the
17 legislature.

18 § -3 **Revenue bonds.** To the extent necessary, with the
19 approval of the governor and the required legislative
20 authorization, the chairperson and director of finance may
21 provide for the issuance of revenue bonds pursuant to part III



1 of chapter 39 to be paid for from revenues received pursuant to
2 section -2(c) and section 237D-2(f).

3 § -4 Reimbursements. (a) The department may seek
4 reimbursement for fund expenditures related to climate crises.

5 (b) Damages for which recipients of funds are liable under
6 this chapter include but are not limited to:

7 (1) All costs of response, containment, removal, and
8 treatment, including but not limited to monitoring and
9 administration costs incurred as a result of
10 responding to the climate crisis;

11 (2) Provision of emergency drinking water supplies; and

12 (3) Injury to, destruction of, or loss of natural
13 resources, including but not limited to the reasonable
14 costs of treating, restoring, or replacing water
15 supplies; rehabilitating fish, wildlife, habitat, and
16 other natural resources; and reasonable costs of
17 assessing those losses.

18 (c) Any damages recovered under this section shall be in
19 addition to and shall not count against the recovery of any
20 other damages or other costs recovered pursuant to other laws.



1 (d) Moneys recovered from responsible parties under this
2 section shall be deposited into the fund, except for costs
3 necessary to reimburse the department of the attorney general
4 for any costs associated with recovery of those damages.

5 § -5 **Technical advisory committee.** (a) The chairperson
6 shall appoint a technical advisory committee to advise the
7 department on strategies to prevent and respond to climate
8 crises.

9 (b) The technical advisory committee shall include but
10 shall not be limited to:

- 11 (1) Experts in wildfire prevention and response;
- 12 (2) Experts in coral reef, forest, stream, and watershed
13 protection and restoration;
- 14 (3) Experts in the protection, restoration, and cultural
15 stewardship of native Hawaiian cultural sites;
- 16 (4) Experts in providing emergency drinking water and
17 other resources that can help minimize the impact of
18 climate crises on residents and visitors;
- 19 (5) Experts in climate change resilience, including
20 indigenous land and water stewardship practices;
- 21 (6) At least one representative from each county; and



1 (7) Other experts as identified by the chairperson.

2 (c) The technical advisory committee shall meet at least
3 twice each year to advise the chairperson regarding the
4 implementation of this chapter.

5 (d) The chairperson shall appoint one of the members to
6 serve as chair of the technical advisory committee.

7 § -6 Reports to the legislature; audits. The department
8 shall submit a report to the legislature, no later than twenty
9 days prior to the convening of the regular session of 2026 and
10 every year thereafter, on the uses of the fund and progress in
11 implementing projects and other strategies to reduce the
12 likelihood and severity of climate crises.

13 Beginning January 1, 2028, and each three years thereafter,
14 the governor shall provide for an audit to ensure that funds
15 were expended only for purposes authorized in this chapter. The
16 audit shall be transmitted to the fiscal committees of each
17 house of the legislature no later than twenty days prior to the
18 convening of the regular session of 2029 and every five years
19 thereafter."

20 SECTION 3. Section 237D-2, Hawaii Revised Statutes, is
21 amended to read as follows:



1 "§237D-2 **Imposition and rates.** (a) There is levied and
2 shall be assessed and collected each month a tax of:

3 (1) Five per cent for the period beginning on January 1,
4 1987, to June 30, 1994;

5 (2) Six per cent for the period beginning on July 1, 1994,
6 to December 31, 1998;

7 (3) 7.25 per cent for the period beginning on January 1,
8 1999, to June 30, 2009;

9 (4) 8.25 per cent for the period beginning on July 1,
10 2009, to June 30, 2010; and

11 (5) 9.25 per cent for the period beginning on July 1,
12 2010, and thereafter;

13 on the gross rental or gross rental proceeds derived from
14 furnishing transient accommodations.

15 (b) Every transient accommodations broker, travel agency,
16 and tour packager who arranges transient accommodations at
17 noncommissioned negotiated contract rates and every operator or
18 other taxpayer who receives gross rental proceeds shall pay to
19 the State the tax imposed by [~~subsection~~] subsections (a) [~~7~~] and
20 (f), as provided in this chapter.



1 (c) There is levied and shall be assessed and collected
2 each month, on the occupant of a resort time share vacation
3 unit, a transient accommodations tax of:

4 (1) 7.25 per cent on the fair market rental value until
5 December 31, 2015;

6 (2) 8.25 per cent on the fair market rental value for the
7 period beginning on January 1, 2016, to December 31,
8 2016; and

9 (3) 9.25 per cent on the fair market rental value for the
10 period beginning on January 1, 2017, and thereafter.

11 (d) Every plan manager shall be liable for and pay to the
12 State the transient accommodations tax imposed by subsection (c)
13 as provided in this chapter. Every resort time share vacation
14 plan shall be represented by a plan manager who shall be subject
15 to this chapter.

16 (e) Notwithstanding the tax rates established in
17 subsections (a) (5) and (c) (3), the tax rates levied, assessed,
18 and collected pursuant to subsections (a) and (c) shall be 10.25
19 per cent for the period beginning on January 1, 2018, to
20 December 31, 2030; provided that:



1 (1) [~~The~~] percent of the tax revenues levied,
2 assessed, and collected pursuant to this [~~subsection~~
3 ~~that are in excess of the revenues realized from the~~
4 ~~levy, assessment, and collection of tax at the 9.25~~
5 ~~per cent rate] section shall be deposited quarterly
6 into the mass transit special fund established under
7 section 248-2.7; and~~

8 (2) If a court of competent jurisdiction determines that
9 the amount of county surcharge on state tax revenues
10 deducted and withheld by the State, pursuant to
11 section 248-2.6, violates statutory or constitutional
12 law and, as a result, awards moneys to a county with a
13 population greater than five hundred thousand, then an
14 amount equal to the monetary award shall be deducted
15 and withheld from the tax revenues deposited under
16 paragraph (1) into the mass transit special fund, and
17 those funds shall be a general fund realization of the
18 State.

19 The remaining tax revenues levied, assessed, and collected
20 [~~at the 9.25 per cent tax rate pursuant to subsections (a) and~~



1 ~~(e)~~] shall be deposited into the general fund in accordance with
2 section 237D-6.5(b).

3 (f) In addition to the taxes imposed under subsections (a)
4 and (c), there is levied and shall be assessed and collected
5 each month a tax of \$25 on each furnishing of a transient
6 accommodation, including transient accommodations furnished for
7 cash or charge, at no charge, on a complimentary or gratuitous
8 basis, for a nominal charge, or in exchange for points, miles,
9 or other amounts provided through a membership, loyalty, or
10 rewards program."

11 SECTION 4. Section 237D-3, Hawaii Revised Statutes, is
12 amended to read as follows:

13 "**§237D-3 Exemptions.** This chapter shall not apply to:

- 14 (1) Health care facilities including all such facilities
15 enumerated in section 321-11(10);
- 16 (2) School dormitories of a public or private educational
17 institution providing education in grades kindergarten
18 through twelve, or of any institution of higher
19 education;
- 20 (3) Lodging provided by nonprofit corporations or
21 associations for religious, charitable, or educational



1 purposes; provided that this exemption shall apply
2 only to the activities of the religious, charitable,
3 or educational corporation or association as such and
4 not to any rental or gross rental the primary purpose
5 of which is to produce income even if the income is
6 used for or in furtherance of the exempt activities of
7 such religious, charitable, or educational corporation
8 or association;

9 (4) Living accommodations for persons in the military on
10 permanent duty assignment to Hawaii, including the
11 furnishing of transient accommodations to those
12 military personnel who receive temporary lodging
13 allowances while seeking accommodations in Hawaii or
14 while awaiting reassignment to new duty stations
15 outside the State;

16 (5) Low-income renters receiving rental subsistence from
17 the state or federal governments and whose rental
18 periods are for durations shorter than sixty days;

19 (6) Operators of transient accommodations who furnish
20 accommodations to full-time students enrolled in an
21 institution offering post-secondary education. The



1 director of taxation shall determine what shall be
2 deemed acceptable proof of full-time enrollment. This
3 exemption shall also apply to operators who furnish
4 transient accommodations to students during summer
5 employment;

6 (7) Accommodations [~~furnished without charge such as, but~~
7 ~~not limited to, complimentary accommodations,~~
8 ~~accommodations]~~ furnished to contract personnel such
9 as physicians, golf or tennis professionals, swimming
10 and dancing instructors, and other personnel to whom
11 no salary is paid or to employees who receive room and
12 board as part of their salary or compensation; [~~and]~~

13 (8) Accommodations furnished to foreign diplomats and
14 consular officials who are holding cards issued or
15 authorized by the United States Department of State
16 granting them an exemption from state taxes[-]; and

17 (9) Accommodations furnished at no charge, including
18 accommodations furnished on a complimentary or
19 gratuitous basis, for the purpose of providing
20 emergency housing to persons displaced as a result of
21 a state of emergency or state disaster, as declared by



1 the governor pursuant to section 127A-14 or 209-2,
2 respectively."

3 SECTION 5. Section 237D-6.5, Hawaii Revised Statutes, is
4 amended by amending subsection (b) to read as follows:

5 "(b) Except for the revenues collected pursuant to section
6 237D-2 (e) [~~7~~] and (f), revenues collected under this chapter
7 shall be distributed in the following priority, with the excess
8 revenues to be deposited into the general fund:

- 9 (1) \$1,500,000 shall be allocated to the Turtle Bay
- 10 conservation easement special fund beginning July 1,
- 11 2015, for the reimbursement to the state general fund
- 12 of debt service on reimbursable general obligation
- 13 bonds, including ongoing expenses related to the
- 14 issuance of the bonds, the proceeds of which were used
- 15 to acquire the conservation easement and other real
- 16 property interests in Turtle Bay, Oahu, for the
- 17 protection, preservation, and enhancement of natural
- 18 resources important to the State, until the bonds are
- 19 fully amortized;



- 1 (2) \$11,000,000 shall be allocated to the convention
2 center enterprise special fund established under
3 section 201B-8;
- 4 (3) An allocation shall be deposited into the tourism
5 emergency special fund, established in section 201B-
6 10, in a manner sufficient to maintain a fund balance
7 of \$5,000,000 in the tourism emergency special fund;
8 [and]
- 9 (4) \$3,000,000 shall be allocated to the special land and
10 development fund established under section 171-19;
11 provided that the allocation shall be expended in
12 accordance with the Hawaii tourism authority strategic
13 plan for:
- 14 (A) The protection, preservation, maintenance, and
15 enhancement of natural resources, including
16 beaches, important to the visitor industry;
- 17 (B) Planning, construction, and repair of facilities;
18 and
- 19 (C) Operation and maintenance costs of public lands,
20 including beaches, connected with enhancing the
21 visitor experience[-]; and



1 (5) \$ _____ shall be allocated to the climate health
2 and environmental action special fund established
3 under section -2.

4 All transient accommodations taxes shall be paid into the
5 state treasury each month within ten days after collection and
6 shall be kept by the state director of finance in special
7 accounts for distribution as provided in this subsection.

8 ~~[As used in this subsection, "fiscal year" means the~~
9 ~~twelve-month period beginning on July 1 of a calendar year and~~
10 ~~ending on June 30 of the following calendar year.]"~~

11 SECTION 6. There is appropriated out of the general
12 revenues of the State of Hawaii the sum of \$ _____ or so
13 much thereof as may be necessary for fiscal year 2024-2025 to be
14 deposited into the climate health and environmental action
15 special fund.

16 SECTION 7. There is appropriated out of the climate health
17 and environmental action special fund the sum of \$ _____ or
18 so much thereof as may be necessary for fiscal year 2024-2025
19 for the establishment of two full-time equivalent (2.0 FTE)
20 positions in the department of land and natural resources to



1 administer the climate health and environmental action special
2 fund.

3 The sum appropriated shall be expended by the department of
4 land and natural resources for the purposes of this Act.

5 SECTION 8. In accordance with section 9 of article VII of
6 the Hawaii State Constitution and sections 37-91 and 37-93,
7 Hawaii Revised Statutes, the legislature has determined that the
8 appropriations contained in H.B. No. , will cause the state
9 general fund expenditure ceiling for fiscal year 2024-2025 to be
10 exceeded by \$ or per cent. In addition, the
11 appropriation contained in this Act will cause the general fund
12 expenditure ceiling for fiscal year 2024-2025 to be further
13 exceeded by \$ or per cent. The combined total
14 amount of general fund appropriations contained in only these
15 two Acts will cause the state general fund expenditure ceiling
16 for fiscal year 2024-2025 to be exceeded by
17 \$ or per cent. The reasons for exceeding the
18 general fund expenditure ceiling are that:

- 19 (1) The appropriation made in this Act is necessary to
20 serve the public interest; and



1 (2) The appropriation made in this Act meets the needs
2 addressed by this Act.

3 SECTION 9. Statutory material to be repealed is bracketed
4 and stricken. New statutory material is underscored.

5 SECTION 10. This Act shall take effect on July 1, 3000.



Report Title:

DLNR; Climate Health and Environmental Action Special Fund;
Transient Accommodations Tax; Appropriation; Expenditure Ceiling

Description:

Establishes the Climate Health and Environmental Action Special Fund in the Department of Land and Natural Resources to minimize the impacts of, and respond to, climate crises. Imposes an additional \$25 dollar tax on transient accommodations. Allocates a portion of transient accommodations tax revenue to the Climate Health and Environmental Action Special Fund. Narrows the transient accommodations tax exemption for accommodations furnished at no charge or on a complimentary or gratuitous basis to accommodations for the purpose of providing emergency housing to persons displaced as a result of a state of emergency or state disaster. Effective 7/1/3000. (HD1)

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