

JAN 15 2025

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# 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 of the State's natural resources. Climate change  
4 and overuse are placing the State's natural and cultural  
5 resources in increasing peril, creating greater risk of fire,  
6 flood, coastal erosion, loss of reefs, and air and water  
7 pollution, and threatening lives, homes, visitor accommodations,  
8 fisheries, the stability of other natural systems, and  
9 irreplaceable Hawaiian cultural landscapes enjoyed by Hawaii  
10 residents and visitors. The current underinvestment in natural  
11 and cultural resources significantly limits the ability of the  
12 State and its communities to improve management of its lands,  
13 waters, and cultural sites to reduce these risks and to respond  
14 to climate crises when they occur. Climate change will  
15 intensify and increase the threat of these emergencies unless  
16 the State takes significantly greater action now to prevent  
17 them.



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

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



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

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

16       The legislature further finds that the number of floods per  
17 year has already sharply increased since the 1960s and is  
18 expected to keep rising. Significant pollution events and  
19 chronic release of contaminants weaken the resiliency of  
20 Hawaii's natural environment and pollutes the air, land, fresh



1 water supplies, and nearshore waters threatening the health of  
2 Hawaii residents, visitors, and fish and wildlife.

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

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



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

18           While the State has many of the solutions for prevention,  
19 the State and the counties currently do not have the needed  
20 resources to implement even the highest priority climate crises  
21 prevention measures. Furthermore, delays in federal



1 reimbursements, when available, make it difficult to sustain  
2 response efforts when climate crises strike. The State has a  
3 compelling and urgent need to increase funding to prevent  
4 climate crises and fully respond to crises when they occur.

5 Accordingly, the purpose of this Act is to establish the  
6 climate health and environmental action special fund to prevent  
7 climate crises and more effectively respond to climate crises  
8 when they occur.

9 SECTION 2. The Hawaii Revised Statutes is amended by  
10 adding a new chapter to be appropriately designated and to read  
11 as follows:

12 **"CHAPTER**

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

14 § -1 **Definitions.** As used in this chapter, unless the  
15 context otherwise requires:

16 "Climate crisis" includes wildfires; sea level rise and  
17 coastal erosion resulting in loss of beaches, public  
18 infrastructure, and public facilities; exposure and damage to  
19 coastal burials; loss or degradation of reefs; extreme heat;  
20 droughts; floods; and pollution that contaminates drinking water  
21 or nearshore waters.



1 "Chairperson" means the chairperson of the board of land  
2 and natural resources.

3 "Department" means the department of land and natural  
4 resources.

5 "Fund" means the climate health and environmental action  
6 special fund.

7 "Nonprofit organization" means an organization that has  
8 been granted tax exempt status by the Internal Revenue Service  
9 pursuant to section 501(c)(3) of the Internal Revenue Code of  
10 1986, as amended, and that has among its charitable purposes  
11 preventing or responding to climate crises; preservation,  
12 restoration, or management of natural or cultural resources for  
13 cultural perpetuation, scientific, historic, educational,  
14 recreational, scenic, wildlife, or open-space purposes;  
15 protection of the natural environment or biological resources,  
16 or both; preservation, enhancement, or both, of wildlife; and  
17 protection of native Hawaiian cultural resources and practices  
18 related thereto.

19 "Climate change resilience" includes actions with the  
20 ability to anticipate, prevent, prepare for, and respond to  
21 climate crises events, trends, or disturbances.



1           §   -2   Climate health and environmental action special  
2 fund. (a) There is established in the state treasury the  
3 climate health and environmental action special fund to be  
4 administered by the chairperson to minimize the impacts of, and  
5 respond to, climate crises.

6           (b) Moneys from the fund shall be expended only for the  
7 following purposes:

- 8           (1) Wildfire prevention and response strategies to protect  
9 communities, sites frequented by tourists and other  
10 visitors, and sensitive environmental and cultural  
11 resources. Highest priority shall be placed on  
12 environmentally beneficial wildfire prevention  
13 strategies including removal of non-native grasses and  
14 other non-native vegetation; propagation and planting  
15 of native species; restoration of stream flows;  
16 restoration of forests and watersheds; and  
17 restoration, or establishment and enhancement of  
18 traditional Hawaiian land management and agricultural  
19 practices;
- 20           (2) Flood prevention;





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



1 (8) Other environmentally compatible strategies to prevent  
2 or reduce the potential harm that climate crises can  
3 cause;

4 (9) Protection of lives, homes, businesses, sites popular  
5 with tourists and other visitors, and infrastructure  
6 when climate crises occur;

7 (10) Perpetuation of indigenous Hawaiian land, water,  
8 ocean, and cultural site stewardship practices;

9 (11) Preparation of climate crises prevention and response  
10 strategies and plans; and

11 (12) Costs to administer this chapter.

12 (c) In allocating funding for prevention projects, the  
13 department shall prioritize projects that include one or more of  
14 the following features:

15 (1) Projects that are cost-effective; or

16 (2) Projects that provide significant benefits relative to  
17 their cost, are equitable, protect homes, protect and  
18 improve native fish and wildlife habitat, protect  
19 natural and cultural resources including but not  
20 limited to those that are important to the tourism  
21 industry, and provide nature-based or indigenous-led



1 solutions to help prevent climate crises. These  
2 priorities are not listed in priority order.  
3 The department shall allocate at least twenty-five per cent of  
4 the funds each year for grants to counties and nonprofit  
5 organizations to plan for and implement climate crisis  
6 prevention projects consistent with this section.

7 (d) Grants shall be made to counties and nonprofit  
8 organizations to plan for and implement climate crisis  
9 prevention projects consistent with subsection (c).  
10 Applications for grants shall be made to the department and  
11 contain such information as the department shall require by  
12 rules adopted pursuant to chapter 91. At a minimum, the  
13 applicant must show that:

- 14 (1) The grant shall be used exclusively for activities  
15 consistent with the purposes of this chapter;
- 16 (2) The applicant shall have applied for or received all  
17 applicable licenses and permits;
- 18 (3) The applicant shall comply with all applicable federal  
19 and state laws prohibiting discrimination against any  
20 person on the basis of race, color, national origin,  
21 religion, creed, sex, age, sexual orientation,



1           disability, or any other characteristic protected  
2           under applicable federal or state law;

3           (4) The applicant shall comply with other requirements as  
4           the department may prescribe;

5           (5) All activities and improvements undertaken with funds  
6           received shall comply with all applicable federal,  
7           state, and county statutes and ordinances, including  
8           applicable building codes and agency rules; and

9           (6) The applicant shall indemnify and save harmless the  
10          State of Hawaii and its officers, agents, and  
11          employees from and against any and all claims arising  
12          out of or resulting from activities carried out or  
13          projects undertaken with funds provided hereunder, and  
14          procure sufficient insurance to provide this  
15          indemnification if requested to do so by the  
16          department.

17          (e) To receive a grant under this section, an applicant  
18 shall:

19          (1) Be either:



- 1           (A) A nonprofit organization determined to be exempt
- 2                     from federal income taxation by the Internal
- 3                     Revenue Service;
- 4           (B) A cooperative association; or
- 5           (C) An organization providing technical assistance;
- 6       (2) In the case of a nonprofit organization, have a
- 7             governing board whose members have no material
- 8             conflict of interest and serve without compensation,
- 9             have bylaws or policies that describe the manner in
- 10            which business is conducted and policies relating to
- 11            nepotism and management of potential conflict of
- 12            interest situations, and employ or contract with not
- 13            more than two members of a family or kin of the first
- 14            or second degree unless specifically permitted by the
- 15            department;
- 16       (3) Agree to make available to the department all records
- 17             the applicant may have relating to the grant, to allow
- 18             state agencies to monitor the applicant's compliance
- 19             with the purpose of this chapter; and
- 20       (4) Establish, to the satisfaction of the department, that
- 21             sufficient funds are available for the effective



1 operation of the activity, business, enterprise, or  
2 technical assistance for the purpose for which the  
3 grant is awarded.

4 (f) The following shall be deposited into the fund:

5 (1) Revenues raised pursuant to section 237D-2(f);

6 (2) Revenues directed to the fund by the chairperson from  
7 site-based and other fees established by the  
8 department; and

9 (3) Other moneys appropriated to the fund by the  
10 legislature.

11 § -3 **Revenue bonds.** To the extent necessary, with the  
12 approval of the governor and with the required legislative  
13 authorization, the chairperson and the director of finance may  
14 provide for the issuance of revenue bonds pursuant to part III  
15 of chapter 39 to be paid for from revenues received pursuant to  
16 section -4(d) and section 237D-2(f).

17 § -4 **Reimbursements.** (a) The department may seek  
18 reimbursement for fund expenditures related to climate crises.

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



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

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

6 (3) Injury to, destruction of or loss of, natural  
7 resources, including but not limited to the reasonable  
8 costs of treating, restoring or replacing water  
9 supplies; rehabilitating fish, wildlife, habitat, and  
10 other natural resources; and reasonable costs of  
11 assessing those losses.

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

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

19 § -5 Technical advisory committee. (a) The chairperson  
20 shall appoint a technical advisory committee to advise the



1 department on strategies to prevent and respond to climate  
2 crises.

3 (b) The technical advisory committee shall include but not  
4 be limited to:

- 5 (1) Experts in wildfire prevention and response;
- 6 (2) Experts in coral reef, forest, stream, and watershed  
7 protection and restoration;
- 8 (3) Experts in the protection, restoration, and cultural  
9 stewardship of Native Hawaiian cultural sites;
- 10 (4) Experts in providing emergency drinking water and  
11 other resources that can help minimize the impact of  
12 climate crises on residents and visitors;
- 13 (5) Experts in climate change resilience, including  
14 indigenous land and water stewardship practices;
- 15 (6) At least one representative from each county; and
- 16 (7) Other experts as identified by the chairperson.

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

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





1           **§ -6 Report to the legislature.** The department shall  
2 report to the legislature on the uses of the fund, progress in  
3 implementing projects and other strategies to reduce the  
4 likelihood and severity of climate crises, and other authorized  
5 uses of the fund no later than twenty days prior to the  
6 convening of the regular session of 2027 and every year  
7 thereafter.

8           Beginning January 1, 2029, and each three years thereafter,  
9 the governor shall provide for an audit to ensure that funds  
10 were expended only for purposes authorized in this chapter. The  
11 audit shall be transmitted to the fiscal committees of each  
12 house of the legislature no later than twenty days prior to the  
13 convening of the regular session of 2030 and every three years  
14 thereafter.

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

17           "**§237D-2 Imposition and rates.** (a) There is levied and  
18 shall be assessed and collected each month a tax of:

19           (1) Five per cent for the period beginning on January 1,  
20           1987, to June 30, 1994;



- 1           (2) Six per cent for the period beginning on July 1, 1994,  
2           to December 31, 1998;
- 3           (3) 7.25 per cent for the period beginning on January 1,  
4           1999, to June 30, 2009;
- 5           (4) 8.25 per cent for the period beginning on July 1,  
6           2009, to June 30, 2010; and
- 7           (5) 9.25 per cent for the period beginning on July 1,  
8           2010, and thereafter;

9 on the gross rental or gross rental proceeds derived from  
10 furnishing transient accommodations.

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

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

- 20           (1) 7.25 per cent on the fair market rental value until  
21           December 31, 2015;



1           (2) 8.25 per cent on the fair market rental value for the  
2                     period beginning on January 1, 2016, to December 31,  
3                     2016; and

4           (3) 9.25 per cent on the fair market rental value for the  
5                     period beginning on January 1, 2017, and thereafter.

6           (d) Every plan manager shall be liable for and pay to the  
7 State the transient accommodations tax imposed by subsection (c)  
8 as provided in this chapter. Every resort time share vacation  
9 plan shall be represented by a plan manager who shall be subject  
10 to this chapter.

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

16           (1) The tax revenues levied, assessed, and collected  
17 pursuant to this subsection that are in excess of the  
18 revenues realized from the levy, assessment, and  
19 collection of tax at the 9.25 per cent rate shall be  
20 deposited quarterly into the mass transit special fund  
21 established under section 248-2.7; and

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

12          The remaining tax revenues levied, assessed, and collected  
13          at the 9.25 per cent tax rate pursuant to subsections (a) and  
14          (c) shall be deposited into the general fund in accordance with  
15          section 237D-6.5(b).

16          (f) In addition to the taxes imposed under subsections  
17          (a), (c), and (e), there is levied and shall be assessed and  
18          collected each month a tax of \$25 on each furnishing of a  
19          transient accommodation, including transient accommodations  
20          furnished for cash or charge, at no charge, on a complimentary  
21          or gratuitous basis, for a nominal charge, or in exchange for



1 points, miles, or other amounts provided through a membership,  
2 loyalty, or rewards program which shall be deposited into the  
3 climate health and environmental action special fund established  
4 under chapter ."

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

7 "**§237D-3 Exemptions.** This chapter shall not apply to:

- 8 (1) Health care facilities including all such facilities  
9 enumerated in section 321-11(10);
- 10 (2) School dormitories of a public or private educational  
11 institution providing education in grades kindergarten  
12 through twelve, or of any institution of higher  
13 education;
- 14 (3) Lodging provided by nonprofit corporations or  
15 associations for religious, charitable, or educational  
16 purposes; provided that this exemption shall apply  
17 only to the activities of the religious, charitable,  
18 or educational corporation or association as such and  
19 not to any rental or gross rental the primary purpose  
20 of which is to produce income even if the income is  
21 used for or in furtherance of the exempt activities of



1           such religious, charitable, or educational corporation  
2           or association;

3           (4) Living accommodations for persons in the military on  
4           permanent duty assignment to Hawaii, including the  
5           furnishing of transient accommodations to those  
6           military personnel who receive temporary lodging  
7           allowances while seeking accommodations in Hawaii or  
8           while awaiting reassignment to new duty stations  
9           outside the State;

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

13          (6) Operators of transient accommodations who furnish  
14          accommodations to full-time students enrolled in an  
15          institution offering post-secondary education. The  
16          director of taxation shall determine what shall be  
17          deemed acceptable proof of full-time enrollment. This  
18          exemption shall also apply to operators who furnish  
19          transient accommodations to students during summer  
20          employment;



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

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

12          (9) Accommodations furnished at no charge, including  
13          accommodations furnished on a complimentary or  
14          gratuitous basis, for the purpose of providing  
15          emergency housing to persons displaced as a result of  
16          a state disaster, as declared by the governor pursuant  
17          to sections 127A-14 or 209-2."

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

20          "(b) Except for the revenues collected pursuant to section  
21          237D-2(e) [~~7~~] and (f), revenues collected under this chapter



1 shall be distributed in the following priority, with the excess  
2 revenues to be deposited into the general fund:

3 (1) \$1,500,000 shall be allocated to the Turtle Bay  
4 conservation easement special fund beginning July 1,  
5 2015, for the reimbursement to the state general fund  
6 of debt service on reimbursable general obligation  
7 bonds, including ongoing expenses related to the  
8 issuance of the bonds, the proceeds of which were used  
9 to acquire the conservation easement and other real  
10 property interests in Turtle Bay, Oahu, for the  
11 protection, preservation, and enhancement of natural  
12 resources important to the State, until the bonds are  
13 fully amortized;

14 (2) \$11,000,000 shall be allocated to the convention  
15 center enterprise special fund established under  
16 section 201B-8;

17 (3) An allocation shall be deposited into the tourism  
18 emergency special fund, established in section  
19 201B-10, in a manner sufficient to maintain a fund  
20 balance of \$5,000,000 in the tourism emergency special  
21 fund; and





1           (4) \$3,000,000 shall be allocated to the special land and  
2           development fund established under section 171-19;  
3           provided that the allocation shall be expended in  
4           accordance with the Hawaii tourism authority strategic  
5           plan for:

6           (A) The protection, preservation, maintenance, and  
7           enhancement of natural resources, including  
8           beaches, important to the visitor industry;

9           (B) Planning, construction, and repair of facilities;  
10          and

11          (C) Operation and maintenance costs of public lands,  
12          including beaches, connected with enhancing the  
13          visitor experience.

14          All transient accommodations taxes shall be paid into the  
15          state treasury each month within ten days after collection and  
16          shall be kept by the state director of finance in special  
17          accounts for distribution as provided in this subsection."

18          SECTION 6. There is appropriated out of the general  
19          revenues of the State of Hawaii the sum of \$500,000 or so much  
20          thereof as may be necessary for fiscal year 2025-2026 and the  
21          same sum or so much thereof as may be necessary for fiscal year



1 2026-2027 to be deposited into the climate health and  
2 environmental action special fund.

3 SECTION 7. There is appropriated out of the climate health  
4 and environmental action special fund the sum of \$500,000 or so  
5 much thereof as may be necessary for fiscal year 2025-2026 and  
6 the same sum or so much thereof as may be necessary for fiscal  
7 year 2026-2027 for the establishment of two full-time equivalent  
8 (2.0 FTE) positions in the department of land and natural  
9 resources to administer the climate health and environmental  
10 action special fund.

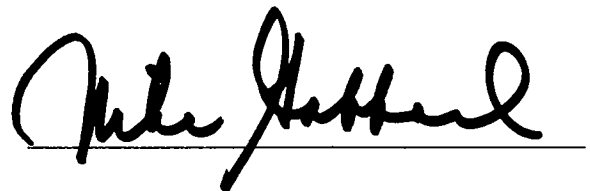
11 The sums appropriated shall be expended by the department  
12 of land and natural resources for the purposes of this Act.

13 SECTION 8. Statutory material to be repealed is bracketed  
14 and stricken. New statutory material is underscored.

15 SECTION 9. This Act shall take effect on July 1, 2025;  
16 provided that sections 3, 4, and 5 shall take effect on  
17 January 1, 2026.

18

INTRODUCED BY:



# S.B. NO. 241

**Report Title:**

DLNR; Climate Health and Environmental Action Special Fund;  
Appropriations

**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, which, beginning 1/1/2026, will be funded by a \$25 tax on transient accommodations. Exempts certain housing used for emergencies during a state disaster from the Transient Accommodations Tax. Appropriates funds.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

