

STAND. COM. REP. NO.

129

Honolulu, Hawaii

**FEB 04**, 2025

RE: H.B. No. 604

H.D. 1

Honorable Nadine K. Nakamura  
Speaker, House of Representatives  
Thirty-Third State Legislature  
Regular Session of 2025  
State of Hawaii

Madame:

Your Committees on Tourism and Housing, to which was referred  
H.B. No. 604 entitled:

"A BILL FOR AN ACT RELATING TO TAX REVENUES,"

beg leave to report as follows:

The purpose of this measure is to increase transient accommodations tax rates by one percent, beginning on January 1, 2026, and deposit the increased revenues into the Hawaiian Home General Loan Fund established under the Hawaiian Homes Commission Act, 1920, as amended.

Your Committees received testimony in support of this measure from the Department of Hawaiian Home Lands. Your Committees received testimony in opposition to this measure from the Grassroot Institute of Hawaii. Your Committees received comments on this measure from the Department of Taxation and Tax Foundation of Hawaii.

Your Committees find that increasing the transient accommodations tax rate by one percent would aid the Department of Hawaiian Home Lands in addressing its extensive waiting list of applicants through a source of funds that is not currently available to the Department.

2025-1206 HB604 HD1 HSCR HMSO



Your Committees have amended this measure by changing its effective date to July 1, 3000, to encourage further discussion.

As affirmed by the records of votes of the members of your Committees on Tourism and Housing that are attached to this report, your Committees are in accord with the intent and purpose of H.B. No. 604, as amended herein, and recommend that it pass Second Reading in the form attached hereto as H.B. No. 604, H.D. 1, and be referred to your Committee on Judiciary & Hawaiian Affairs.

Respectfully submitted on  
behalf of the members of the  
Committees on Tourism and  
Housing,



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LUKE A. EVSLIN, Chair



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ADRIAN K. TAM, Chair





