STAND. COM. REP. NO. 1427

Honolulu, Hawaii , 2019 MAR 19 RE: S.B. No. 380 S.D. 1

Honorable Scott K. Saiki Speaker, House of Representatives Thirtieth State Legislature Regular Session of 2019 State of Hawaii

Sir:

Your Committee on Tourism & International Affairs, to which was referred S.B. No. 380, S.D. 1, entitled:

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

begs leave to report as follows:

The purpose of this measure is to clarify that the Transient Accommodations Tax will be imposed on mandatory resort fees as gross rental proceeds received as compensation for the furnishing of transient accommodations.

The Department of Taxation supported this measure. The Honolulu County Republican Party, Aqua-Aston Hospitality, LLC, Kohala Coast Resort Association, Maui Hotel & Lodging Association, Hawai'i Lodging & Tourism Association, and a few concerned individuals opposed this measure. The Tax Foundation of Hawaii submitted comments on this measure.

As affirmed by the record of votes of the members of your Committee on Tourism & International Affairs that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 380, S.D. 1, and recommends that it pass Second Reading and be referred to your Committee on Finance.



STAND. COM. REP. NO. 1421 Page 2

Respectfully submitted on behalf of the members of the Committee on Tourism & International Affairs,

RICHARD H.K. ONISHI, Chair



State of Hawaii House of Representatives The THIRTIETH Legislature

HSCR 1427

Record of Votes of the Committee on Tourism & International Affairs

Bill/Resolution No.: SB380 SD1	Committee Referral: TIA , FIN	Date:	March	2 2019
The committee is reconsidering is previous decision on the measure.				
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit)				
TIA Members	Ayes	Ayes (WR)	Nays	Excused
1. ONISHI, Richard H.K. (C)				
2. HOLT, Daniel (VC)				
3. CABANILLA ARAKAWA, Rida	a 🗸			
4. CACHOLA, Romy M.				
5. CREAGAN, Richard P.			n an	
J. CREAGAN, REHAUTT				
6. DeCOITE, Lynn				
7. PERRUSO, Amy A.			n an	
8. OKIMOTO, Val		\checkmark		
			<u> </u>	
			<u> </u>	
TOTAL (8)	Ь	2	0	0
The recommendation is: Adopted Not Adopted				
If joint referral, did not support recommendation.				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				