STAND. COM. REP. NO. 700

Honolulu, Hawaii

FEB 14 , 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 Committee on Judiciary & Hawaiian Affairs, to which was referred H.B. No. 604, H.D. 1, entitled:

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

begs 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 Committee received testimony in support of this measure from the Department of Hawaiian Home Lands. Your Committee received testimony in opposition to this measure from Kohala Coast Resort Association; Grassroot Institute of Hawaii; and one individual. Your Committee received comments on this measure from the Department of Taxation; Hawai'i Tourism Authority; and Tax Foundation of Hawaii.

Your Committee finds that this measure provides an opportunity and means by which the State can fulfill its trust obligations under the Hawaiian Homes Commission Act, 1929, as amended, and the Hawaii State Constitution by providing another source of funding to the Department of Hawaiian Home Lands to reduce it extensive applicant waiting list.

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As affirmed by the record of votes of the members of your Committee on Judiciary & Hawaiian Affairs that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 604, H.D. 1, and recommends that it be referred to your Committee on Finance.

Respectfully submitted on behalf of the members of the Committee on Judiciary & Hawaiian Affairs,

Dans ames

## State of Hawaii House of Representatives The Thirty-third Legislature

HSCR 700

## Record of Votes of the Committee on Judiciary & Hawaiian Affairs

Bill/Resolution No.: HB (004 HD)	Committee Referral: TOU/HVG, UHA, FIL	Date	: 2/12/20	)25
☐ The committee is reconsidering its 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)				
JHA Members	Ayes	Ayes (WR)	Nays	Excused
1. TARNAS, David A. (C)				
A POEDOE M L. (MC)	<u> </u>			
2. POEPOE, Mahina (VC)				
3. BELATTI, Della Au				
4. COCHRAN, Elle	S. Young S. S. Markey S. Land	2 N. P. 1 1 2 CO. 1 2 T. 2	a gentranapa i m	
5. HASHEM, Mark J.			1200 M 1832-2139	
5. HASHEM, Mark J.				
6. KAHALOA, Kirstin			(1) a (2) (2)	
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7. PERRUSO, Amy A.				
8. TAKAYAMA, Gregg		12 - 1050 (1 esta)		
9. TODD, Chris			TANKET OF THE PROPERTY OF THE	
10 CARCIA D'				
10. GARCIA, Diamond	ter inches in Reg			
11. SHIMIZU, Garner M.				aid the Sales of S
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TOTAL (11)				1
The recommendation is:  Adopted  If joint referral, did not support recommendation.  committee acronym(s)				
Vice Chair's or designee's signature:				
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO				