STAND. COM. REP. NO. 099

Honolulu, Hawaii

Mark 2, 2007

RE: H.B. No. 1719 H.D. 1

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Fourth State Legislature Regular Session of 2007 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1719, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO GENERAL EXCISE TAX,"

begs leave to report as follows:

The purpose of this bill is to exempt the following from the general excise tax:

- (1) Amounts received by a submanager of an association of apartment owners or of certain nonprofit homeowners or community associations in reimbursement of sums paid for common expenses;
- (2) Amounts received by an operator of a hotel from a timeshare association for employee wage and benefit costs disbursed by the operator; and
- (3) Amounts received by a suboperator of a hotel from the owner of the hotel, a timeshare association, or operator of the hotel, for employee wage and benefit costs disbursed by the suboperator.

Wyndham Vacation Ownership, Inc., and Outrigger Hotels testified in support of this bill. ARDA-HI supported the intent of this measure. The Department of Taxation and Tax Foundation of Hawaii offered comments.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1719, H.D. 1, and recommends that it pass Third Reading.

Respectfully submitted on behalf of the members of the Committee on Finance,

MARCUS R. OSHIRO, Chair

HSCR 1099

State of Hawaii House of Representatives The Twenty-fourth Legislature

Record of Votes of the Committee on Finance

Bill/Resolution No.: #B 1719 HD	Date:	2/	26/07	
Committee Referral:	☐ The committee is reconsidering its previous decision on the measure.			
The recommendation is to:	☐ Pass, with amendments			
Hold	 Pass, with amendments, for recommittal for further consideration 			
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. OSHIRO, Marcus R. (C)	/			
2. LEE, Marilyn B. (VC)	V			
3. BELATTI, Della Au		其為主義		
4. BROWER, Tom	/			
5. CARROLL, Mele				
6. CHONG, Pono	<i></i>			_
7. HANOHANO, Faye P.				
8. HAR, Sharon E.	/			
9. MAGAOAY, Michael Y.	V			
10. MANAHAN, Joey	~			
11. MIZUNO, John	V			
12. NAKASONE, Bob	~		!	
13. RHOADS, Karl	V			
14. SAGUM, Roland D., III	V,			
15. TOKIOKA, James Kunane	/			
16. AWANA, Karen Leinani				
17. MEYER, Colleen Rose				V
18. WARD, Gene, Ph.D.	*			/
				•
TOTAL	15	\bigcirc	Q	3
The recommendation is:				
<i>(</i> \ \				
☐ Not Adopted				
If joint referral,		did not suppo	ort recommendation	
committee acronym(s)				
- many 3. Lee				
Vice Chair's or designee's signature:				
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