

STAND. COM. REP. NO.

884

Honolulu, Hawaii

March 6, 2015

RE: H.B. No. 999
H.D. 2

Honorable Joseph M. Souki
Speaker, House of Representatives
Twenty-Eighth State Legislature
Regular Session of 2015
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 999, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TRANSIENT ACCOMMODATIONS TAX,"
begs leave to report as follows:

The purpose of this measure is to exempt from the Transient Accommodations Tax, accommodations provided solely for use as temporary lodging by an individual, or the individual's immediate family members, spouse, or civil union partner, while the individual receives health care services in a county where the individual does not reside.

The Department of Taxation, Tax Foundation of Hawaii, and Outrigger Hotels Hawaii commented on this measure.

Your Committee has amended this measure by:

- (1) Changing its effective date to July 1, 2030, to facilitate further discussion; and
- (2) Making technical, nonsubstantive amendments for clarity, consistency, and style.

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.

HB999 HD2 HSCR FIN HMS 2015-2264



999, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 999, H.D. 2.

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



SYLVIA LUKE, Chair



HSCR 884

[illegible]