SHAN TSUTSUI LT. GOVERNOR

To:



MARIA E. ZIELINSKI DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE DEPUTY DIRECTOR

STATE OF HAWAII DEPARTMENT OF TAXATION P.O. BOX 259 HONOLULU, HAWAII 96809 PHONE NO: (808) 587-1540 FAX NO: (808) 587-1560



The Honorable Rosalyn H. Baker, Chair and Members of the Senate Committee on Commerce, Consumer Protection, and Health

The Honorable Jill N. Tokuda, Chair and Members of the Senate Committee on Ways and Means

Date:Thursday, March 30, 2017Time:9:30 A.M.Place:Conference Room 211, State Cal

Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director Department of Taxation

Re: H.B. 1471, H.D. 3, S.D. 1, Relating to Taxation

The Department of Taxation (Department) provides the following comments on H.B. 1471, H.D. 3, S.D. 1, for your consideration.

H.B. 1471, H.D. 3, S.D. 1, which has a defective effective date of May 22, 2050 but would otherwise apply to taxable years beginning after December 31, 2017, permits a transient accommodations broker to register as a tax collection agent on behalf of its operators and plan managers. The following is a summary of key provisions of H.B. 1471, H.D. 3, S.D. 1:

Duties as Tax Collection Agent

- The registered agent will be required to report, collect, and pay general excise tax and transient accommodations tax on behalf of all of its operators and plan managers for transient accommodations booked directly through the registered agent.
- Operators and plan managers will be required to obtain licenses under chapter 237, Hawaii Revised Statutes (HRS) and will remain subject to the requirements of title 14.
- The registered agent will assume all obligations, rights, and responsibilities imposed on operators and plan managers for business activities conducted directly through the registered agent and will be personally liable for all taxes due and collected.
- The registered agent and operator or plan manager will be jointly liable for all obligations under chapters 237 and 237D, HRS.

Department of Taxation Testimony CPH/WAM HB 1471 HD3 SD1 March 30, 2017 Page 2 of 3

Reporting

- The registered agent will be required to provide a cover sheet with all periodic returns that must include:
 - the names, addresses, and license numbers of all operators and plan managers the registered agent acts as agent for; and
 - the address, number of nights rented, amount of tax, and amount of 1099 income associated with each transient accommodation rented through the registered agent.
- The information required to be reported above may be disclosed by the registered agent to the mayor of any county or the mayor's designee by request.
- The Director of Taxation and the mayor of any county or the mayor's designee are deemed persons with a material interest in a return for purposes of section 237-34, HRS, and thus are allowed to examine the returns and cover sheets to ensure compliance with this bill, ensure tax compliance, and for purposes of land use compliance.

Compliance with Land Use Laws

- Prior to advertising a property, the registered agent shall notify the operator that the property is required to be in compliance with applicable land use laws.
- The registered agent must require the operator or plan manager to display or make available its transient accommodations tax registration number and other required information in any advertisement.
- The registered agent must require the operator or plan manager to provide a written verification of compliance with county land use laws from the appropriate county.
- The registered agent must remove any advertisement for noncompliance with the above requirements or if the agent receives a written notice from a state or local government that the operator or plan manager is noncompliant with land use, zoning, or tax requirements.

Appropriation

• An unspecified per cent of general excise tax and transient accommodations tax revenues will be transferred to any county that establishes a process for verifying land use compliance.

First, the Department notes that, in general, permitting transient accommodations brokers to act as tax collection agents, similar to how multi-level marketing organizations may act as tax collection agents on behalf of their direct sellers, pursuant to section 237-9(e), HRS, eases the burden of reporting and remitting taxes for taxpayers and promotes efficient tax collection by easing the burden of processing, auditing, and collecting from individual taxpayers.

Second, in Sections 2 and 3 of the bill, subsection (g) deems the county mayors or their designees as persons with a material interest in a return under sections 237-34(b) and 237D-13(a), HRS. This would allow the Department to share return information and cover sheets with

Department of Taxation Testimony CPH/WAM HB 1471 HD3 SD1 March 30, 2017 Page 3 of 3

the county mayors or their designees.

However, section 237-34(b), HRS, is limited to disclosures for tax purposes only. Section (g) of sections 2 and 3 of the bill deems county mayors or their designees as persons with a material interest in a return for tax purposes, as well as for purposes of "applicable land use laws and ordinances." If the intent is to expand the allowed disclosures under sections 237-34(b) and 237-13D(a), HRS, then the Department recommends amending these sections to expand their scope.

Finally, the Department notes that it will be able to implement the changes in H.B. 1471, H.D. 3, S.D. 1, for tax years beginning after December 31, 2017.

Thank you for the opportunity to provide comments.



HAWAI'I LODGING & TOURISM

ASSOCIATION

Testimony of

Mufi Hannemann President & CEO Hawai'i Lodging & Tourism Association

Senate Committees on Commerce, Consumer Protection, and Health Ways and Means

House Bill 1471, HD 3 SD1 - Relating to Taxation

Chair Baker, Chair Tokuda, and members of the committees, on behalf of the more than 700 members of the Hawai'i Lodging & Tourism Association we support House Bill 1471 HD3 SD1.

One of the major priorities of the Hawai'i Lodging & Tourism Association this legislative session is to create a level playing field between the short term online rental market and traditional visitor industry accommodations.

We applaud the yeoman work of the Senate Committees on Economic Development, Tourism, and Technology and Public Safety, Intergovernmental, and Military affairs in crafting language for this measure's SD1. Through the Senate Draft 1 we are glad to see that many of the visitor industry's concerns have been addressed. This includes the issues of transparency, registration, accountability, and enforcement. We support the bill's current form as it includes provisions that address both the collection and remittance of TAT and GET, it requires the transient accommodations brokers to ensure their operators are compliant with county zoning and land use ordinance, as well as the furnishing of necessary information to DOTAX, to name a few.

We appreciate the language that was strengthened through committee in addition to the bill's proposed SD1 and we are glad to see that a provision was re-established in addressing the participation of the counties. This is seen through Section 5 which incentivizes the counties to create a process for enforcement and compliance of short term rentals by giving them a share of the TAT and GET collected from said rentals.

One of the visitor industry's overarching objectives is for the state to start collecting the estimated \$100 million in taxes now being avoided in addition to creating transparency and accountability within the realm of online short term rentals. We appreciate the dialogue and amendments that have taken place in regards to this measure and we respectfully request that you pass HB1471 through your committees.

Thank you for the opportunity to testify.

The Twenty-Ninth Legislature Regular Session of 2017



THE STATE SENATE Committee on Commerce, Consumer Protection, and Health Senator Rosalyn H. Baker, Chair Senator Clarence Nishihara, Vice Chair Committee on Ways and Means Senator Jill N. Tokuda, Chair Senator Donovan M. Dela Cruz, Vice Chair State Capitol, Conference Room 211 Thursday, March 30, 2017; 9:30 p.m.

STATEMENT OF THE ILWU LOCAL 142 ON H.B. 1471 HD 3 S.D. 1 RELATING TO TAXATION

.....

The ILWU Local 142 opposes H.B. 1471 HD 3 S.D. 1, which allows transient accommodation brokers to register as a tax collection agent on behalf of all of its operators and plan managers. It also requires registered transient accommodations broker tax collection agent's operators and plan managers to obtain a GET license and TAT registration.

H.B. 1471 HD 3 S.D. 1 further requires registered transient accommodations broker tax collection agents to file periodic and annual GET and TAT returns. It also requires each periodic return be accompanied by an electronic cover sheet containing required information. The measure requires all registered transient accommodations broker tax collection agents to inquire and ensure that the transient accommodation is in compliance with all pertinent state and county land use laws and remove advertisements for transient accommodations for which operators and plan managers failed to comply with land use or tax requirements. It also requires the operator or plan manager to provide verification of compliance with county land use laws in the form of a written certification, verification, or permit issued by the appropriate county agency. This measure would apply to taxable years beginning after December 31, 2017.

A previous version of this bill, H.B. 1471 HD 3, made it mandatory for a large transient accommodation broker, to be required by the director of the taxation department to register as a tax collection agent by stating, "The director of taxation shall require a large transient accommodations broker, and may allow all other transient accommodations brokers, to register as a tax collection agent" H.B. 1471 HD 3 S.D. 1 maintains the change to a permissive situation by stating, "The director of taxation may permit a transient accommodations broker to register as a tax collection agent" H.B. 1471 HD 3 S.D. 1 maintains the change to a permissive situation by stating, "The director of taxation may permit a transient accommodations broker to register as a tax collection agent" This weakens the regulatory scheme and the ILWU opposes this change.

The information required of the registered transient accommodations broker, if it becomes a registered tax collection agent, is stronger in the previous version of this measure, H.B. 1471 H.D. 3 which stated "The required reporting information shall include gross transient

accommodations rentals and exemptions, and taxable income from the registered transient accommodations broker tax collection agent's business activities." The current version, H.B. 1471 HD 3 SD 1 requires "(A) the address of the transient accommodation; (B) The number of nights for which each transient accommodation was rented and the rate or price at which each transient accommodation was rented; and (C) the amount of tax being remitted pursuant to this chapter and the amount of any federal form 1099 income that was derived from each transient accommodation." As this weakens accountability, the ILWU opposes this change.

H.B. 1471 HD 3 S.D. 1 makes clear that all registered transient accommodations broker tax collection agents would have to notify the operator or plan manager that the subject property would have to comply with all state and county land use laws, prior to putting out any advertisement. In addition, the collection agent would require the operator or plan manager to provide verification of compliance in the form of a written certification, verification, or permit issued by the appropriate agency. Any advertisement for a transient accommodation put up by a transient accommodations broker would have to be removed if the operator or plan manager fails to comply with such requirements.

However these requirements apply to a registered transient accommodations broker tax collection agent. If the transient accommodations broker is not a registered tax collection agent, these requirements would not apply. The ILWU opposes the change retained in the current form of this measure, which makes "permissive" what was previously a "mandatory" requirement that the tax director "shall require" a large transient accommodations broker to register as a tax collection agent. In addition, disincentives to deal with the "illegals" with civil and criminal penalties would represent stronger measures to provide for effective enforcement.

One major concern remaining is the amount of housing stock that is depleted from the Hawaii market, as a result of increased business for the short term rental industry, especially those profiting from "illegal" activities. Reports have projected that the number of vacation rentals, that would otherwise be part of the housing stock in Hawaii, could range up to 33,000 units. Taking out this many units will have a definite negative impact on the price of housing for Hawaii residents. Studies have suggested that Airbnb's business has substantially increased over the past year, and that this trend will continue to grow. Therefore, a strong and clear system of enforcement would be important to deal with this factor.

The ILWU Local 142 is opposed to H.B. 1471 HD 3 SD 1, however would be supportive of a version closer its previous draft, H.B. 1471 H.D. 3. Thank you for the opportunity to share our views on this important matter.



LATE

March 29, 2017

Senator Rosalyn H. Baker, Chair Senator Clarence K. Nishihara, Vice Chair Senate Committee on Commerce, Consumer Protection, and Health

Senator Jill N. Tokuda, Chair Senator Donovan M. Dela Cruz, Vice Chair Senate Committee on Ways and Means

Comments Regarding HB 1471, H.D. 3, S.D. 1, Relating to Transient Accommodations Brokers; Tax Collection Agents; General Excise Tax (GET); Transient Accommodations Tax (TAT).

Thursday, March 30, 2017, 9:30 a.m., in Conference Room 211

The Land Use Research Foundation of Hawaii (LURF) is a private, non-profit research and trade association whose members include major Hawaii landowners, developers and a utility company. LURF's mission is to advocate for reasonable, rational and equitable land use planning, legislation and regulations that encourage well-planned economic growth and development, while safeguarding Hawaii's significant natural and cultural resources, and public health and safety.

LURF offers the following comments regarding **HB 1471**, **H.D. 3**, **S.D. 1**, which proposes to allow transient accommodations brokers to register with the State Department of Taxation (DoTax) as a tax collection agent on behalf of its operators and plan managers; and to impose registration, filing and compliance requirements on short-term rental operators and plan managers to ensure maximum collection of taxes and compliance with all pertinent state and county land use laws. The measure also proposes to allocate a per cent of GET and TAT taxes to the counties contingent upon establishment of a process to provide verification of compliance by an operator or plan manager with county land use laws.

HB 1471, H.D. 3, S.D. 1. This measure extends the intent, policies and practical benefits underlying Act 143, SLH 1998, which amended Hawaii Revised Statutes [HRS] Section 237-9 to allow multi-level marketing companies to act on behalf of their independent business owners to collect and pay State GET, to DoTax-registered transient accommodations brokers to collect and remit transient accommodations tax (TAT) and GET on behalf of short-term rental lodging operators and owners.

Senate Committee on Commerce, Consumer Protection, and Health Senate Committee on Ways and Means March 29, 2017 Page 2

LURF believes HB 1471, H.D. 3, S.D. 1 would effectively serve as a vehicle to assist the DoTax improve and increase the agency's ability to identify and penalize non-compliant operators/owners, and to maximize collection of such taxes.

LURF's Position. Unlike comparable legislation which has been previously introduced in effort to effectuate the same purposes underlying, and policies contained in this bill, the provisions of HB 1471, H.D. 3, S.D. 1 attempt to address and alleviate objectionable points contained in those prior iterations, including the strong concern that use of collection agents could operate as a shield to hide or protect illegal, or otherwise non-compliant short-term lodging owners/operators.

Compared to prior similar legislation, the current version of this measure contains more detailed and comprehensive reporting, auditing and enforcement requirements, safeguards, and other provisions, which LURF believes not only better protect the public by ensuring tax compliance and maximum tax revenue from bookings processed through transient accommodations brokers, but will also effectively assist DoTax by relieving it of its duty to enforce tax compliance by individual owner/operators, and reduce its administrative costs.

Moreover, HB 1471, H.D. 3, S.D. 1 makes clear that this bill is not intended to preempt or prohibit the authority of any county in the State to adopt, monitor, regulate or enforce local land use regulations.

Conclusion. LURF believes a measure such as HB 1471, H.D. 3, S.D. 1 is vital to identify non-compliant short-term rental lodging operators and managers, and to collect the TAT and GET currently being avoided, but rightfully owed by them to the State. For the reasons set forth above, LURF respectfully supports favorable consideration of this measure by these Committees.

Thank you for the opportunity to present testimony regarding this matter.

baker1 - Melissa

From: Sent: To:	mailinglist@capitol.hawaii.gov Thursday, March 30, 2017 8:47 AM	LA	
To: Cc: Subject:	CPH Testimony michele.mclean@co.maui.hi.us Submitted testimony for HB1471 on Mar 30, 2017 09:30AM	<u>estimuta sur</u> vin	ter t

HB1471

Submitted on: 3/30/2017 Testimony for CPH/WAM on Mar 30, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
William Spence	Maui County Planning Department	Comments Only	No

- 27

Comments: Apologies for the late submittal.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.





Gerard C. Gibson Area Vice President & Managing Director

Testimony of

Gerard Gibson VP, Hilton Hawaii March 30, 2017

Testimony in Support of HB1471, HD3, SD1

Aloha Chair Baker and Chair Tokuda,

We are submitting testimony strongly supporting in its current form HB1471, HD3, SD1 and the responsible and appropriate regulation of short-term rentals (STR) in Hawaii that will ensure STR companies and the unregulated commercial businesses they facilitate operate by a set of rules that ensure a level playing field and protect our neighborhoods.

For these reasons, we urge your strong consideration for the passage of HB1471, HD3, SD1, in its current form which provides:

- Mandatory state registration for short-term rentals.
- Transparency of data reported by STR platforms to ensure maximum collection of taxes from STR activity.
- Penalties sufficient to encourage compliance by hosts, and penalties for platforms listing non-compliant units.
- No Preemption of County authority to regulate STR's.

We should be concerned that many multi-unit hosts are in fact illegal hotel operators. The Hotel industry is one of the most competitive industries in the world, and we welcome anyone willing to play by the rules. But it should not be at the expense of our kamaaina communities where our employees live. We are voicing our strong support for parity and common sense solutions that will ensure the protection of our communities.

Mahalo for the opportunity to offer this testimony.



2005 Kalia Road, Honolulu, HI 96815 Tel: 808 949 4321 Direct Line: 808 941 9226 Fax: 808 947 7800 email: jerry.gibson@hilton.com Reservations: www.hilton.com or 1-800-HILTONS Marriott. VACATION CLUB.

LATE

March 29, 2017

RE: Testimony in Support of HB1471, HD3, SD1

Aloha Chair Baker and Chair Tokuda,

Marriott Vacations Worldwide is submitting testimony strongly supporting in its current form HB1471, HD3, SD1 and the responsible and appropriate regulation of short-term rentals (STR) in Hawaii that will ensure STR companies and the unregulated commercial businesses they facilitate operate by a set of rules that is fair and equitable while protecting our neighborhoods.

For these reasons, we urge your strong consideration for the passage of HB1471, HD3, SD1, in its current form which provides:

- Mandatory state registration for short-term rentals.
- Transparency of data reported by STR platforms to ensure maximum collection of taxes from STR activity.
- Penalties sufficient to encourage compliance by hosts, and penalties for platforms listing non-compliant units.
- No Preemption of County authority to regulate STR's.

It is very alarming that there are many multi-unit hosts that are currently operating as illegal hotel operators. While we welcome any entity willing to operate by the rules and join the most competitive industry in the world, we strongly believe it should not be at the expense of our kamaaina communities where our employees live. We are voicing our strong support for parity and common sense solutions that will ensure the protection of our communities.

Mahalo for the opportunity to offer this testimony.

Edgar Gum Regional Vice President – Hawaii Marriott Vacations Worldwide

TRUMP INTERNATIONAL HOTEL

LATE

Testimony of:

Scott Ingwers Regional Vice President Trump International Hotel Waikiki March 30, 2017

Testimony in Support of HB1471, HD3, SD1

Aloha Chair Baker and Chair Tokuda,

Please accept this testimony in support of HB1471, HD3, SD1 in their current form. We strongly support the responsible and appropriate regulation of short-term rentals (STR) in Hawaii, which will ensure STR companies operate according to guidelines that ensure a level playing field for all transient accommodation businesses. Passage will also assist in protecting our residential neighborhoods from unlawful and unwanted disturbance, while also providing for a sufficient local rental housing market.

We ask for your consideration for the passage of HB1471, HD3, SD1, in its current form which provides:

- Mandatory state registration for short-term rentals.
- Transparency of data reported by STR platforms to ensure maximum collection of taxes from STR activity.
- Penalties sufficient to encourage compliance by hosts, and penalties for platforms listing noncompliant units.
- No Preemption of County authority to regulate STR's.

Our concern is that many multi-unit hosts are in fact illegal hotel operators. The Hotel industry welcomes anyone willing to adhere to a fair set of regulations. These businesses should not be allowed to operate illegally at the expense of our kama'aina neighborhoods. We are voicing our strong support for parity and common sense solutions that will ensure the protection of our residential and business communities.

Mahalo for the opportunity to offer this testimony.

Submitted testimony for HB1471 on Mar 30, 2017 09:30AM

mailinglist@capitol.hawaii.gov

Wed 3/29/2017 2:37 PM

To:CPH Testimony <CPHTestimony@capitol.hawaii.gov>;

Cc:carabirk@gmail.com <carabirk@gmail.com>;

<u>HB1471</u>

Submitted on: 3/29/2017 Testimony for CPH/WAM on Mar 30, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Cara Birkholz	Individual	Comments Only	No

Comments: I appreciate the intent of this bill, that legislators want vacation rental owners to pay their fair share of taxes, and operate legal rentals. As the owner of legal vacation rentals on Maui, I want that also. However, I hope this bill won't end up penalizing those of us who do collect and submit our taxes as required by law. Personally, I receive about 60% of my bookings from VRBO/HomeAway/Expedia (which I believe have announced they will pull out of the Hawaiian market if forced to become tax collectors), another 35% come from my personal website, the remaining (5% or less) from AirBnB. I hope owners are allowed to continue to submit their own taxes, as I'm not sure just who I would get to submit them otherwise as I self-manage our properties. Personally I prefer not to rent through AirBnB as I don't like their money collection and cancellation policies (very owner unfriendly). I would hate to have to route all my bookings through them for those two reasons, and to have to pay them to remit my taxes would really be the icing on the cake. Please ensure that owners who advertise through different forums than AirBnB can continue to remit their taxes independently. Mahalo. On a side note, I really like the new Dept of Taxation website - reporting and remitting taxes is a lot simpler than it used to be on the old website. Thank you. Cara Birkholz 808-281-7934 www.maui-oceanview-condo.com

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Wed 3/29/2017 3:23 PM

To:CPH Testimony <CPHTestimony@capitol.hawaii.gov>;

Cc:artzonetours@gmail.com <artzonetours@gmail.com>;

1 attachment

HB 1471 OPP SD1.pages;

HB1471

Submitted on: 3/29/2017 Testimony for CPH/WAM on Mar 30, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kurt Kaminaka	Individual	Oppose	No

Comments: I support HB1471 in its initial form and oppose SD1 because it will cause hardship for many current users. It is contra productive and will complicate this bill unnecessarily. Enforcement is a complicated issue and should be dealt with on it own merits on a separate bill. Land use in Hawaii and especially Honolulu will change. SD1 will stifle changes. The world is changing. Airbnb in its present form is in 191 countries which show that the world has already presented the future of the sharing economy to Hawaii. Let us not be left behind. Visitors will simply go to other destinations if SD1 eliminates the lion's share of spaces now available to them.

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3/30/2017



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Wed 3/29/2017 8:41 PM

To:CPH Testimony <CPHTestimony@capitol.hawaii.gov>;

Cc:nimboy44@aol.com <nimboy44@aol.com>;

<u>HB1471</u>

Submitted on: 3/29/2017 Testimony for CPH/WAM on Mar 30, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Bill Quinlan	Individual	Oppose	No

Comments: This bill incredibly supports illegal rentals that are hurting communities and soaking up housing that could otherwise be rented by local residents. 2,500 of the illegal rentals that are advertising on various portals are owned by some 500 owners. They are illegal businesses. Please do not pass this bill.

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Submitted testimony for HB1471 on Mar 30, 2017 09:30AM

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Wed 3/29/2017 2:33 PM

To:CPH Testimony <CPHTestimony@capitol.hawaii.gov>;

Cc:musicmind75@yahoo.com <musicmind75@yahoo.com>;

<u>HB1471</u>

Submitted on: 3/29/2017

Testimony for CPH/WAM on Mar 30, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Laura Safranski	Individual	Oppose	No

Comments:

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Submitted testimony for HB1471 on Mar 30, 2017 09:30AM

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Wed 3/29/2017 4:43 PM

To:CPH Testimony <CPHTestimony@capitol.hawaii.gov>;

Cc:voergmmm@hvc.rr.com <voergmmm@hvc.rr.com>;

HB1471

Submitted on: 3/29/2017 Testimony for CPH/WAM on Mar 30, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Dolores & Bill Voerg	Individual	Oppose	No

Comments: Please vote against this bill, Mahalo

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Wed 3/29/2017 2:58 PM

To:CPH Testimony <CPHTestimony@capitol.hawaii.gov>;

Cc:lisa-williams-bb@sbcglobal.net <lisa-williams-bb@sbcglobal.net>;

HB1471

Submitted on: 3/29/2017

Testimony for CPH/WAM on Mar 30, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Lisa Williams	Individual	Oppose	No

Comments:

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Page 1 of 1

CPH Testimony

From: Sent: To: Subject: baker1 - Melissa Thursday, March 30, 2017 8:27 AM CPH Testimony FW: HB1471 Testimony

LATE

From: WAM Testimony Sent: Thursday, March 30, 2017 8:09 AM To: baker1 - Melissa <baker1@capitol.hawaii.gov> Subject: FW: HB1471 Testimony

FYI

From: Mele Kaealoni [mailto:melekuhlaonmaui@gmail.com] Sent: Wednesday, March 29, 2017 11:14 AM To: WAM Testimony <<u>WamTestimony@capitol.hawaii.gov</u>> Subject: HB1471 Testimony

Aloha Senators,

Please do not vote for SD 1 1471. Airbnb will not be able to collect the tax and it will make things hard for, Airbnb has been reall great for my family and helps me to make my rents.

Mahalo