STAND. COM. REP. NO.

695-18

Honolulu, Hawaii

February 16 , 2018

RE: H.B. No. 2009

H.D. 1

Honorable Scott K. Saiki Speaker, House of Representatives Twenty-Ninth State Legislature Regular Session of 2018 State of Hawaii

Sir:

Your Committee on Tourism, to which was referred H.B. No. 2009 entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to expressly include single family homes, multi-family homes, and accessory dwellings as property types which may be subject to the transient accommodations tax and to clarify the applicability of the tax to any property type regardless of the frequency with which a property is furnished to guests.

The Hawai'i Association of REALTORS and Expedia, Inc. supported this measure. The Department of Taxation, Office of Hawaiian Affairs, and Tax Foundation of Hawaii submitted comments on this measure.

Your Committee has amended this measure by:

(1) Amending the definition of "lease" for purposes of the transient accommodations tax to further clarify the applicability of the tax regardless of the frequency with which a property is furnished to guests and its applicability to accessory dwellings, single family homes, and multi-family homes; and

Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Tourism that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2009, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2009, H.D. 1, and be referred to your Committee on Finance.

> Respectfully submitted on behalf of the members of the Committee on Tourism,

RICHARD H.K. ONISHI, Chair

State of Hawaii House of Representatives The Twenty-ninth Legislature

HSCR 695-18

Record of Votes of the Committee on Tourism

Bill/Resolution No.:	Committee F		Date: 2/13/2018			
HB 2009	Tou	, FIN		2/13/	12018	
☐ 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)						
TOU Members		Ayes	Ayes (W	(R)	Nays	Excused
1. ONISHI, Richard H.K. (C)		×				
2. FUKUMOTO, Beth (VC)		\times				
3. CACHOLA, Romy M.		\times			enene officeron galary x	
4. CHOY, Isaac W.	· 22 46 27 1 4 1 1 4	DAR				
5. ITO, Ken			d Al-Mary Sta			- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
6. LoPRESTI, Matthew S.		×				
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7. OHNO, Takashi		X				
, Janus, 1 and						
8. WOODSON, Justin H.		X			<u></u>	
				201485		
9. WARD, Gene		\overline{X}	a to facility of the same of t	462111231353149XXII		
morris (a)						
TOTAL (9)		8				/
The recommendation is: Adopted Not Adopted If joint referred.						
If joint referral, did not support recommendation.						
Vice Chair's or designee's signature:						
(2)						
Distribution: Original (White) – Committee Duplicate (Yellow) – Chief Clerk's Office Duplicate (Pink) – HMSO						