

Honolulu, Hawaii

**APR 27 2018**

RE: S.B. No. 2699  
S.D. 2  
H.D. 1  
C.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Twenty-Ninth State Legislature  
Regular Session of 2018  
State of Hawaii

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

Sirs:

Your Committee on Conference on the disagreeing vote of the Senate to the amendments proposed by the House of Representatives in S.B. No. 2699, S.D. 2, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE TRANSIENT ACCOMMODATIONS TAX, "

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to specify that resort fees, which are any mandatory charges or surcharges imposed for the use of a transient accommodation's property, services, or amenities, are included in the gross rental proceeds amount upon which the transient accommodations tax is calculated.

Your Committee on Conference finds that this measure clarifies the treatment of resort fees for purposes of assessing the transient accommodations tax.

Your Committee on Conference amended this measure by:

SB2699 CD1 CCR LRB 18-2491.doc



- (1) Amending the definition of "resort fee" to include fees, whether or not they are mandatory; and
- (2) Requiring the Department of Taxation to adopt rules pursuant to chapter 91, Hawaii Revised Statutes, to further define the definitions added or amended by this measure; provided that the Department shall not be prevented from levying, assessing, or collecting taxes resulting from the imposition of resort fees prior to the adoption of these rules.

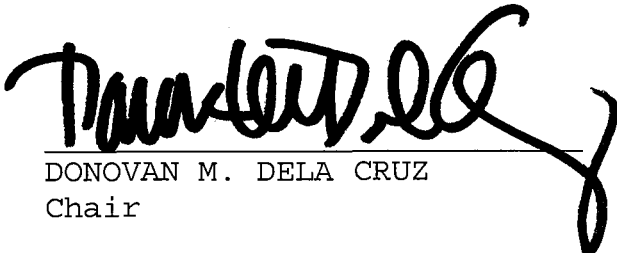
As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of S.B. No. 2699, S.D. 2, H.D. 1, as amended herein, and recommends that it pass Final Reading in the form attached hereto as S.B. No. 2699, S.D. 2, H.D. 1, C.D. 1.

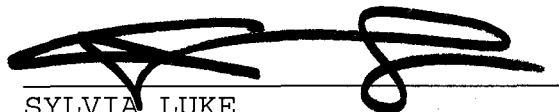
Respectfully submitted on behalf  
of the managers:

ON THE PART OF THE HOUSE

ON THE PART OF THE SENATE

  
RICHARD H.K. ONISHI  
Co-Chair

  
DONOVAN M. DELA CRUZ  
Chair

  
SYLVIA LUKE  
Co-Chair

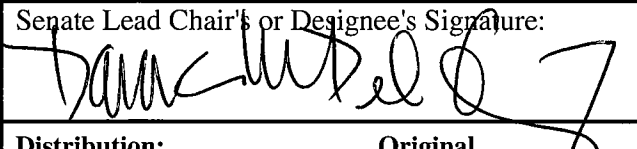
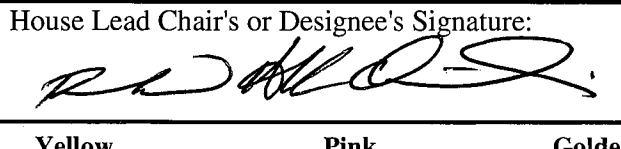
  
GILBERT S.C. KEITH-AGARAN  
Co-Chair



Hawai'i State Legislature

CUR 88-18

Record of Votes of a  
Conference Committee

Bill / Concurrent Resolution No.: <b>SB 2699, SD 2, HD 1</b>					Date/Time: <u>4/26/18 4:21</u> pm.				
<input checked="" type="checkbox"/> The recommendation of the House and Senate managers is to pass with amendments (CD).									
<input type="checkbox"/> The Committee is reconsidering its previous decision.									
<input type="checkbox"/> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure					<input type="checkbox"/> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.				
Senate Managers	A	WR	N	E	House Managers	A	WR	N	E
DELA CRUZ, Donovan M., Chr.	/				ONISHI, Richard H.K., Co-Chr.	/			
KEITH-AGARAN, Gilbert S.C., Co-Chr.	/				LUKE, Sylvia, Co-Chr.	/			
RIVIERE, Gil	/				CULLEN, Ty J.K.	/			
					FUKUMOTO, Beth				/
					THIELEN, Cynthia	/			
TOTAL	3				TOTAL	4			1
A = Aye		WR = Aye with Reservations			N = Nay		E = Excused		
Senate Recommendation is:					House Recommendation is:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted					<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Senate Lead Chair's or Designee's Signature:					House Lead Chair's or Designee's Signature:				
									
Distribution:      Original					Yellow      Pink      Goldenrod				
File with Conference Committee Report					House Clerk's Office      Senate Clerk's Office      Drafting Agency				