STAND. COM. REP. NO. 1002

Honolulu, Hawaii , 2019 MAR 0 1 RE: H.B. No. 631 H.D. 1

Honorable Scott K. Saiki Speaker, House of Representatives Thirtieth State Legislature Regular Session of 2019 State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 631, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose of this measure is to:

- Authorize each county to establish a surcharge on the Transient Accommodation Tax (TAT) through adoption of an ordinance and requirements that include conducting a public hearing on the proposed ordinance and notifying the Director of Taxation of establishing the surcharge;
- (2) Limit the surcharge amount on state TAT that counties can levy, assess, and collect;
- (3) Amend the state TAT rate; and
- (4) Repeal the state TAT revenue distributions to the counties.

The Mayor of the County of Kaua'i testified in support of this measure. The Department of Taxation, Mayor of the County of Hawai'i, Mayor of the City and County of Honolulu, and Tax Foundation of Hawaii provided comments on this measure.



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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. 631, H.D. 1, and recommends that it pass Third Reading.

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

SYLVIA LUKE, Chair



State of Hawaii House of Representatives The THIRTIETH Legislature



Record of Votes of the Committee on Finance

Bill/Resolution No.: HB 631, HD1 Committee Referral: TIA FIN 2/20/19				
□ 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)				
1. LUKE, Sylvia (C)				· · ·
2. CULLEN, Ty J.K. (VC)				
3. ELI, Stacelynn K.M.				
4. GATES, Cedric Asuega				
5. HASHIMOTO, Troy N.				\checkmark
6. HOLT, Daniel				
7. KITAGAWA, Lisa				
8. KOBAYASHI, Bertrand				
9. MATAYOSHI, Scot Z.				
10. NAKAMURA, Nadine K.				
11. NISHIMOTO, Scott Y.				\checkmark
12. TODD, Chris				
13. WILDBERGER, Tina				
14. YAMASHITA, Kyle T.				
15. McDERMOTT, Bob				
				_
TOTAL (15)	9	d d	Φ	
The recommendation is: Adopted If joint referral,	Not Adop committee acronym	did not suppo	rt recommendatio	on.
Vice Chair's or designee's signature:	J.K.	c-	-	
Distribution: Original (White) – Committee	Duplicate (Yellow)	- Chief Clerk's Office	Duplicate (Pink) – HMSO