STAND. COM. REP. NO. 1593

Honolulu, Hawaii

APR 0 9 2021

RE: H.B. No. 485 H.D. 1 S.D. 1

Honorable Ronald D. Kouchi President of the Senate Thirty-First State Legislature Regular Session of 2021 State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 485, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAXATION,"

begs leave to report as follows:

The purpose and intent of this measure is to increase the amount of the rental motor vehicle surcharge tax.

Your Committee received written comments in support of this measure from one individual.

Written comments in opposition were received from the Hawaii Lodging and Tourism Association, Avis Budget Group, Castle Hospitality Group, and Enterprise Holdings.

The Department of Taxation and Grassroot Institute of Hawaii submitted written comments on the measure.

Your Committee finds that increasing the rental motor vehicle surcharge tax by a modest amount will help to offset the many impacts of tourism and rental motor vehicle use in the State.



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Your Committee has amended this measure by:

- Changing the amount of the rental motor vehicle surcharge tax from an unspecified amount to \$5.25 per day; and
- (2) Changing the effective date to January 1, 2022.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 485, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 485, H.D. 1, S.D. 1.

> Respectfully submitted on behalf of the members of the Committee on Ways and Means,

DONOVAN M. DELA CRUZ, Cha



The Senate Thirty-First Legislature State of Hawai'i

Record of Votes Committee on Ways and Means WAM

Bill / Resolution No.:*	Committee	Referral:	Dat		/
HB 485, HD I	TRS,	WAM		4/1/	21
The Committee is reconsidering its previous decision on this measure.					
If so, then the previous decision was to:					
The Recommendation is:					
Pass, unamended X Pass, with amendments Hold Recommit 2312 2311 2310 2313					
Members		Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)		X			
KEITH-AGARAN, Gilbert S.C. (VC)		X			
ENGLISH, J. Kalani		X			
INOUYE, Lorraine R.			X		
KANUHA, Dru Mamo		X		· · · · · · · · · · · · · · · · · · ·	
KIDANI, Michelle N.		X			
MORIWAKI, Sharon Y.		×			
SHIMABUKURO, Maile S.L.		$\overline{\chi}$			
TANIGUCHI, Brian T.		X			
WAKAI, Glenn			X		
FEVELLA, Kurt		X			
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TOTAL		9	2		
Recommendation:					
Adopted Not Adopted					
Chair's or Designee's Signature:					
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Distribution: Original Yellow Pink Goldenrod					
File with Committee Report Clerk's Office Drafting Agency Committee File Copy					

*Only <u>one</u> measure per Record of Votes