

STAND. COM. REP. NO.

700

Honolulu, Hawaii

FEB 14 , 2025

RE: H.B. No. 604  
H.D. 1

Honorable Nadine K. Nakamura  
Speaker, House of Representatives  
Thirty-Third State Legislature  
Regular Session of 2025  
State of Hawaii

Madame:

Your Committee on Judiciary & Hawaiian Affairs, to which was referred H.B. No. 604, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO TAX REVENUES,"

begs leave to report as follows:

The purpose of this measure is to increase transient accommodations tax rates by one percent, beginning on January 1, 2026, and deposit the increased revenues into the Hawaiian Home General Loan Fund established under the Hawaiian Homes Commission Act, 1920, as amended.

Your Committee received testimony in support of this measure from the Department of Hawaiian Home Lands. Your Committee received testimony in opposition to this measure from Kohala Coast Resort Association; Grassroot Institute of Hawaii; and one individual. Your Committee received comments on this measure from the Department of Taxation; Hawai'i Tourism Authority; and Tax Foundation of Hawaii.

Your Committee finds that this measure provides an opportunity and means by which the State can fulfill its trust obligations under the Hawaiian Homes Commission Act, 1929, as amended, and the Hawaii State Constitution by providing another source of funding to the Department of Hawaiian Home Lands to reduce its extensive applicant waiting list.

2025-1876 HB604 HD1 HSCR HMSO



As affirmed by the record of votes of the members of your Committee on Judiciary & Hawaiian Affairs that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 604, H.D. 1, and recommends that it be referred to your Committee on Finance.

Respectfully submitted on  
behalf of the members of the  
Committee on Judiciary &  
Hawaiian Affairs,



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DAVID A. TARNAS, Chair



