STAND. COM. REP. NO. 1132-26

Honolulu, Hawaii

MAR 06 , 2026

RE: H.B. No. 1590
H.D. 3

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Madame:

Your Committee on Finance, to which was referred H.B. No. 1590, H.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO VACATION RENTALS,"

begs leave to report as follows:

The purpose of this measure is to:

(1) Allow counties to use time-stamped screenshots as evidence for the enforcement of short-term vacation rentals;

(2) Require the Hawaii Tourism Authority's plans, practices, and efforts involving destination management to include promotion of the use of traditional or lawful transient accommodations;

(3) Clarify that the counties may use revenue from the County Transient Accommodations Tax for the enforcement of short-term vacation rentals;

(4) Beginning January 1, 2027, require hosting platforms that earn service fees for providing booking services for transient accommodations to register with the Department of Taxation as tax collection agents and

report, collect, and remit general excise and transient accommodations taxes on behalf of operators; and

(5) Appropriate funds to the Department of Taxation to collect taxes owed by illegal short-term vacation rental operators.

Your Committee received testimony in support of this measure from the Department of Business, Economic Development, and Tourism; Office of Hawaiian Affairs; and Hawai'i Tourism Authority. Your Committee received testimony in opposition to this measure from the Libertarian Party of Hawaii and two individuals. Your Committee received comments on this measure from the Department of Taxation; Tax Foundation of Hawaii; HIMAST Alliance; UNITE HERE Local 5; and Airbnb.

Your Committee has amended this measure by:

(1) Clarifying the confidentiality and allowable use of tax information provided by hosting platforms to certain entities; and

(2) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

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. 1590, H.D. 2, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 1590, H.D. 3.

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

CHRIS TODD, Chair

State of Hawaii
House of Representatives
The Thirty-third Legislature

HSCR 1132-24

Record of Votes of the Committee on Finance

Bill/Resolution No.:	Committee Referral:	Date:
HB1590, HD2	TOU, JHA, FIN	2/24/24

☐ 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)

FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. TODD, Chris (C)	✓			
2. TAKENOUCHI, Jenna (VC)	✓			
3. HARTSFIELD, Daisy	✓			
5. HUSSEY, Ikaika	✓			
6. KEOHOKAPU-LEE LOY, Sue L.	✓			
7. KITAGAWA, Lisa	✓			
8. KUSCH, Matthias	✓			
9. LEE, Mike	✓			
10. MIYAKE, Tyson K.	✓			
11. MORIKAWA, Dee	✓			
12. PERRUSO, Amy A.	✓			
13. TEMPLO, Shirley Ann	✓			
14. YAMASHITA, Kyle T.	✓			
15. ALCOS III, David	✓	✓		
16. GEDEON, Joe	✓			
17. REYES ODA, Julie	✓			
TOTAL (~~17~~) 16	~~16~~ 15	1	0	0

The recommendation is: ☑ Adopted ☐ Not Adopted
If joint referral, _____ did not support recommendation.
committee acronym(s)

Vice Chair's or designee's signature: _____

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