

Honolulu, Hawaii

FEB 20 , 2026

RE: H.B. No. 1949
H.D. 1

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

Madame:

Your Committees on Energy & Environmental Protection and
Tourism, to which was referred H.B. No. 1949 entitled:

"A BILL FOR AN ACT RELATING TO THE GREEN FEE,"

beg leave to report as follows:

The purpose of this measure is to:

- (1) Establish the Green Fee Transparency and Accountability Program and Green Fee Resiliency Impact Dashboard administered by the Hawaii Climate Change Mitigation and Adaptation Commission; and
- (2) Appropriate funds.

Your Committees received testimony in support of this measure from the Hawai'i Climate Change Mitigation and Adaptation Commission; Office of Planning and Sustainable Development; Care for 'Āina Now Coalition; Kauai Climate Action Coalition; Kua'āina Ulu 'Auamo; Trust for Public Land; Hawai'i Land Trust; Maui Bicycling League; Hawai'i Community Foundation; Hawaiian Council; Mālama Pūpūkea-Waimea; Hawai'i Green Growth; Climate Future Forum; Hawai'i Reef and Ocean Coalition; Climate Protectors Hawai'i; Global Preservation Initiative; Activities and Attractions Association of Hawai'i; Hawai'i Ocean Legislative Task Force; The Nature Conservancy - Hawai'i and Palmyra; Kupu; Hawai'i



Conservation Alliance Foundation; Hawai'i Bicycling League; CARES; and numerous individuals. Your Committees received comments on this measure from Life of the Land.

Your Committees find that the State established a "green fee", which is an increase in the Transient Accommodations Tax and new imposition of taxes on cruise fares, with revenues to be used to mitigate impacts of tourism and climate change. Your Committees further find that green fee revenues are being distributed to numerous state agencies and for a number of different purposes and that the public currently lacks an accessible source of information that outlines how green fee revenues are used. This measure will establish a transparency and accountability program and dashboard to provide clear, accessible reporting on how green fee revenue is allocated and expended.

Your Committees have amended this measure by:

- (1) Clarifying that the Program is required to include reporting on effectiveness, gaps, and opportunities for improvement in the annual public summary;
- (2) Removing the requirement for the Green Fee Transparency and Accountability Program to conduct statewide public outreach and education;
- (3) Changing the effective date to July 1, 3000, to encourage further discussion; and
- (4) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the records of votes of the members of your Committees on Energy & Environmental Protection and Tourism that are attached to this report, your Committees are in accord with the intent and purpose of H.B. No. 1949, as amended herein, and recommend that it pass Second Reading in the form attached hereto as H.B. No. 1949, H.D. 1, and be referred to your Committee on Finance.



Respectfully submitted on
behalf of the members of the
Committees on Energy &
Environmental Protection and
Tourism,



ADRIAN K. TAM, Chair



NICOLE E. LOWEN, Chair



