

Honolulu, Hawaii

MAR 06 , 2026

RE: H.B. No. 1950
H.D. 1

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. 1950, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE TRANSIENT ACCOMMODATIONS TAX,"

begs leave to report as follows:

The purpose of this measure is to:

- (1) Establish the State-Led Marketing and Branding Special Fund, to be funded by a portion of transient accommodations tax revenue, to be used for state-led marketing, branding, and tourism management; and
- (2) Require the Department of Business, Economic Development, and Tourism to develop and submit an annual comprehensive marketing, branding, and tourism management plan to the Legislature for approval and expend monies from the Special Fund in accordance with the approved plan for that fiscal year.

Your Committee received testimony in support of this measure from the Department of Business, Economic Development, and Tourism; American Hotel & Lodging Association; and Hawai'i Hotel Alliance.



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. 1950, H.D. 1, and recommends that it pass Third Reading.

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



CHRIS TODD, Chair



