

# Resolution

No. 23-171

APPROVING FOR INCLUSION IN THE 2024  
MAUI COUNTY COUNCIL LEGISLATIVE  
PACKAGE A STATE BILL RELATING TO THE  
COUNTY TRANSIENT ACCOMMODATIONS TAX

WHEREAS, since 1987, the State of Hawai'i has had a tax upon room revenues derived from transient accommodations, known as the Transient Accommodations Tax, or TAT; and

WHEREAS, Act 1, Special Session 2021, stripped counties of their statutory allocation of State-collected TAT revenue and granted the authority to collect a County TAT of three percent; and

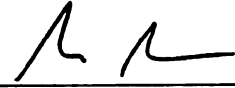
WHEREAS, TAT revenue can be used to fund public safety, emergency services, and the upkeep and maintenance of parks and roads; and

WHEREAS, keeping more TAT revenue in the counties where the revenue is earned will address overtourism's impacts while also improving the resident's quality of life; now, therefore,

BE IT RESOLVED by the Council of the County of Maui:

1. That the proposed State bill attached as Exhibit "A," relating to the county transient accommodations tax, is approved for inclusion in the 2024 Maui County Council Legislative Package; and
2. That certified copies of this Resolution be transmitted to the Mayor.

INTRODUCED BY:

A handwritten signature in black ink, consisting of a stylized 'G' followed by a horizontal line and a 'J'.

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GABE JOHNSON

\_\_\_\_.B. NO.\_\_\_\_

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# A BILL FOR AN ACT

RELATING TO THE COUNTY TRANSIENT ACCOMMODATIONS TAX.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. Section 46.20.7, Hawaii Revised Statutes, is  
2 amended to read as follows:

3           "**§46-20.7 County transient accommodations tax.** Each  
4 county may establish a transient accommodations tax [~~not to~~  
5 ~~exceed the maximum rate set forth in section 237D-2.5~~]. The  
6 county transient accommodations tax shall be in addition to any  
7 state transient accommodations tax. A county electing to  
8 establish a transient accommodations tax pursuant to this  
9 section shall do so by ordinance."

10          SECTION 2. Section 237D-2.5, Hawaii Revised Statutes, is  
11 amended by amending subsection (a) to read as follows:

12          "(a) The county transient accommodations tax, upon the  
13 adoption of a county ordinance and in accordance with the  
14 requirements of section 46-20.7, shall be levied, assessed, and  
15 collected as provided in this section on all gross rental, gross  
16 rental proceeds, and fair market rental value taxable under this  
17 chapter. [~~No county shall set its transient accommodations tax~~  
18 ~~at a rate greater than three per cent of all gross rental, gross~~

\_\_\_\_.B. NO. \_\_\_\_\_

1 ~~rental proceeds, and fair market rental value taxable under this~~  
2 ~~chapter.]~~ With respect to the county transient accommodations  
3 tax, the applicable county director of finance shall have all  
4 the rights and powers of the director of taxation provided under  
5 this chapter."

6 SECTION 3. Statutory material to be deleted is bracketed  
7 and in strikethrough.

8 SECTION 4. This Act shall take effect on July 1, 2024.

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10 INTRODUCED BY: \_\_\_\_\_

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12 paf:jpp:23-181c

COUNCIL OF THE COUNTY OF MAUI

WAILUKU, HAWAII 96793

CERTIFICATION OF ADOPTION

It is HEREBY CERTIFIED that RESOLUTION NO. 23-171, was adopted by the Council of the County of Maui, State of Hawaii, on the 1st day of September, 2023, by the following vote:

MEMBERS	Alice L. LEE Chair	Yuki Lei K. SUGIMURA Vice-Chair	Tom COOK	Gabriel JOHNSON	Natalie A. KAMA	Tamara A. M. PALTIN	Keani N. W. RAWLINS-FERNANDEZ	Shane M. SINENCI	Nohelani U'U-HODGINS
ROLL CALL	Aye	Aye	Aye	Aye	Aye	Aye	Excused	Aye	Aye

  
COUNTY CLERK