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**COUNTY COUNCIL**  
COUNTY OF MAUI  
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February 27, 2024

TO: The Honorable Donovan M. Dela Cruz, Chair, and  
Members of the Senate Committee on Ways and Means

FROM: Alice L. Lee  
Council Chair 

SUBJECT: **HEARING OF FEBRUARY 28, 2024; TESTIMONY IN SUPPORT OF  
SB 2831, RELATING TO THE COUNTY TRANSIENT ACCOMMODATIONS  
TAX**

I **support** this measure to authorize the State Department of Taxation to assist a requesting county in administering the county Transient Accommodations Tax for two years.

I am providing this testimony in my capacity as an individual member of the Maui County Council.

I support this measure for the following reasons:

1. In the wake of the August 2023 Maui wildfires, the County of Maui is facing unanticipated revenue shortfalls, including in tax collections, and a heightened demand for resources to rebuild infrastructure.
2. In December 2023, the Office of the County Auditor issued Report 23-01, noting significant delinquencies in collection of Maui County's TAT. The County Department of Finance is understaffed, Real Property Tax policies are being adjusted to account for large-scale property losses, and the need for support is acute.
3. Temporary assistance from the State Department of Taxation would allow for the backlog in processing and scarcity of County personnel to be addressed.

Thank you for your consideration.