

STAND. COM. REP. NO. 1994
Honolulu, Hawaii

RE: H.B. No. 908
H.D. 2
S.D. 1

Honorable Ronald D. Kouchi
President of the Senate
Thirtieth State Legislature
Regular Session of 2019
State of Hawaii
Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 908, H.D. 2, S.D. 1, entitled:
"A BILL FOR AN ACT RELATING TO THE TRANSIENT ACCOMMODATIONS TAX,"

begs leave to report as follows:

The purpose and intent of this measure is to address homelessness through the use of transient accommodations tax revenues.

Specifically, this measure:

- (1) Allocates an unspecified amount from transient accommodations tax revenues to the tourism special fund for the Hawaii Tourism Authority to implement initiatives, in conjunction with the Hawaii Lodging and Tourism Association, to address homelessness in tourist and resort areas; provided that private sector matching funds are made available for the same purpose;
- (2) Appropriates an unspecified amount from the tourism special fund for the Hawaii Tourism Authority, in conjunction with the Hawaii Lodging and Tourism Association, to address homelessness in tourist and resort areas; and
- (3) Requires the Hawaii Tourism Authority to submit a report to the Legislature on the status of its initiatives to address homelessness in tourist and resort areas.

Your Committee received written comments in support of this measure from the Governor's Coordinator on Homelessness, Hawaii Tourism Authority, Maui Hotel and Lodging Association, Hawaii Lodging and Tourism Association, and Kohala Coast Resort Association.

Your Committee received written comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that as homelessness is one of the State's most pressing problems, particularly in tourist and resort areas, it is appropriate for a portion of the revenues from this tax to be dedicated to addressing homelessness in tourist and resort areas.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 908, H.D. 2, S.D. 1, and recommends that it pass Third Reading.

Respectfully submitted on behalf of the members of the Committee on Ways and Means,

DONOVAN M. DELA CRUZ, Chair