

Council Chair
Alice L. Lee

Vice-Chair
Yuki Lei K. Sugimura

Presiding Officer Pro Tempore
Tasha Kama

Councilmembers
Tom Cook
Gabe Johnson
Tamara Paltin
Keani N.W. Rawlins-Fernandez
Shane M. Sinenci
Nohelani U'u-Hodgins



Director of Council Services
David M. Raatz, Jr., Esq.

Deputy Director of Council Services
Richelle K. Kawasaki, Esq.

COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

July 8, 2024

Ms. Marcy Martin, Acting Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Martin:

**SUBJECT: ANNUAL COMPREHENSIVE FINANCIAL REPORT,
SINGLE AUDIT REPORT, AND DEPARTMENT OF
WATER SUPPLY'S FINANCIAL AUDIT REPORTS**
(BFED-21(25))

Thank you for your participation in the Committee's discussion of the County's Annual Comprehensive Financial Report, Single Audit Reports, and the Department of Water Supply Financial Statements and Supplementary Information with Independent Auditor's Reports.

May I please request your response to the following:

1. Provide a timeline for the Department's acquisition of transient accommodations tax ("TAT") collection-tracking software, including when the Request for Proposals will be issued, when the software will be acquired, and when it will be fully operational.
2. Provide an update on the Department's efforts to collect County TAT that has not yet been paid. Are there any late County TAT payments the Department will not seek to collect? If so, explain why. Further, provide the total amount of delinquent TAT owed including interest.
3. Has the three-year time limitation under Section 3.47.110(C), Maui County Code, been triggered for delinquent taxpayers? Please explain and include in your explanation whether the response differs for certain classes or types of County TAT taxpayers. Is there a

Ms. Marcy Martin
July 8, 2024
Page 2

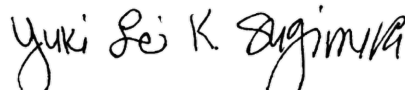
mandatory interest, penalty, or fine for delinquent payments, or is a penalty or fine assessed at the Director's discretion? How much is the penalty or fine, and will the Department make an attempt to collect it?

4. Has the Department received a list of State TAT payers from the State of Hawaii? If not, will the Department be requesting a list to help reconcile the County TAT payments it should be receiving?

May I further request you transmit your response to bfed.committee@mauicounty.us by **July 19, 2024**. To ensure efficient processing, please include the Committee item number in the subject line.

Should you have any questions, please contact me or the Committee staff (Kasie Apo Takayama at ext. 7665, or Yvette Bouthillier at ext. 7758).

Sincerely,



YUKI LEI K. SUGIMURA, Chair
Budget, Finance, and Economic
Development Committee

bfed:ltr:021(25)afn01:jgk

cc: Mayor Richard T. Bissen, Jr.
Deputy Director of Finance

BFED Committee

From: BFED Committee
Sent: Monday, July 8, 2024 9:27 AM
To: Marcy Martin
Cc: BFED Committee; 'Michelle Santos'; 'Zeke Kalua'; Maria Zielinski; Stacey.M.Vinoray@co.maui.hi.us
Subject: PLEASE READ attached letter re: BFED 21(25); reply by 07/19/2024
Attachments: 021(5)afn01.pdf

Ms. Martin: Please refer to the attached letter from the Budget, Finance, and Economic Development (BFED) Committee Chair, dated July 8, 2024. Please respond by **July 19, 2024**

Mayor's Office (attention: Michelle Santos and Zeke Kalua): Please forward the attached letter to Mayor Bissen for his information.

Thank you,
Yvette Bouthillier, Senior Secretary
BFED Committee