

ORDINANCE NO. _____

BILL NO. 7 (2024)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.47,
MAUI COUNTY CODE, RELATING TO THE COUNTY
TRANSIENT ACCOMMODATIONS TAX

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. This Ordinance's purpose is to address recommendations made by the Office of the County Auditor in its "Evaluation of the Assessment and Collection of Maui County Transient Accommodations Tax," Report 23-01, dated December 2023.

SECTION 2. Chapter 3.47, Maui County Code, is amended by adding a new section to be appropriately designated and to read as follows:

"3.47.190 Reporting. Subject to the restrictions in section 3.47.130(A), the director must submit to the council quarterly reports that include:

A. The number of County transient accommodations and estimated taxes under this chapter, grouped by council residency area in which the transient accommodation is located.

B. The number of County transient accommodations, grouped by the taxpayer's mailing address, as follows:

1. Within the County.

2. Outside the County but within the State.

3. Outside the State but within the United States.

4. Outside the United States.

C. An aged accounts receivable list of delinquent County transient accommodations that are:

1. One to thirty days past due.

2. Thirty-one to sixty days past due.

3. Sixty-one to ninety days past due.

4. Over ninety days past due.

D. Other relevant data."

SECTION 3. Section 3.47.130, Maui County Code, is amended by amending subsection B to read as follows:

“B. The director may destroy any of the monthly, quarterly, or semiannual returns filed under section 3.47.070 [upon the expiration of] after three years [after the end of the calendar or fiscal year in which the taxes so returned accrued.] except in the case of:

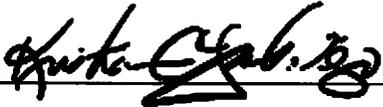
1. A taxpayer having a deficiency in payment under section 3.47.110(B) or a false or fraudulent return with intent to evade tax under section 3.47.110(D); and

2. Taxes and interest assessed or levied have not been fully collected.”

SECTION 4. Material to be repealed is bracketed. New material is underscored. In printing this bill, the County Clerk need not include the brackets, the bracketed material, or the underscoring.

SECTION 5. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:



KRISTINA C. TOSHIKIYO
Department of the Corporation Counsel
County of Maui
paf:cmn:23-362a

LF2023-2174
PAF 23-362 2024-01-03 Ord Amd Ch 3.47

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Alice L. Lee".

ALICE L. LEE