

RICHARD T. BISSEN, JR.
Mayor

MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



DEPARTMENT OF FINANCE
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November 3, 2025

Honorable Richard T. Bissen, Jr.
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Richard T. Bissen 11-4-25
Mayor Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Sugimura and Members:

**SUBJECT: TRANSIENT ACCOMMODATIONS TAX: BILLING, COLLECTION, AND
SYSTEM UPDATE (BFED-20(20))**

Pursuant to your letter dated October 27, 2025, regarding the above-referenced matter, as requested please see responses below:

1. Copies of quarterly County TAT reports and estimated taxes as required by Section 3.47.190, Maui County Code, from Fiscal Year 2025, to the current quarter in FY 2026.

Response: Finance is currently unable to provide the reports outlined under Section 3.47.190 of Maui County Code. The Transient Accommodation Tax (TAT) software contract is in the process of legal review. We are anticipating the project will commence in December 2025, and is expected to take approximately nine months for implementation. Once the software is operational, these reports will be generated.

2. If the reports have already been transmitted to Council, please provide the dates of the transmittal.

Response: Please see response to question #1.

3. If the reports are pending transmittal, please provide the planned issue date and discrepancies that may affect that date.

*Honorable Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee
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Response: Please see response to question #1.

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,



MARCY MARTIN
Director of Finance

BFED Committee

From: Michelle L. Santos <Michelle.Santos@co.maui.hi.us>
Sent: Tuesday, November 4, 2025 4:14 PM
To: BFED Committee
Cc: Cynthia E. Sasada; Didi A. Hamai; Erin A. Wade; Josiah K. Nishita; Kelii P. Nahooikaika; Marcy L. Martin; Maria E. Zielinski; Stacey M. Vinoray
Subject: MT#11284 Transient Accommodations Tax
Attachments: MT#11284-BFED Committee.pdf