

## Great Committee

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**From:** Malia Blom Hill <maliah@grassrootinstitute.org>  
**Sent:** Monday, July 31, 2023 4:46 PM  
**To:** Great Committee; County Clerk  
**Subject:** Comments - Hearing, August 1, 2023  
**Attachments:** 8-01-23 Grassroot Institute Tetimony (Resolution 23-174).pdf

You don't often get email from maliah@grassrootinstitute.org. [Learn why this is important](#)

Hello--

Attached, please find the comments/testimony from the Grassroot Institute of Hawaii regarding Resolutions 23-174 & 23-171 (Relating to approving for inclusion in the 2024 Hawaii State Association of Counties [and 2024 Maui County Council] legislative package a state bill relating to the county transient accommodations tax.)

This is for the Public Meeting of the Government Relations, Ethics, and Transparency Committee on August 1, 2023 at 1:30pm.

Thank you,  
Malia Hill

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**Malia Hill**  
Policy Director  
Grassroot Institute of Hawaii  
1050 Bishop Street, #508  
Honolulu, HI 96813

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August 1, 2023

1:30 p.m.

Maui County Council Chamber

**To: Maui County Council - Government Relations, Ethics, and Transparency Committee**

**Nohelani U‘u-Hodgins, Chair**

**Tamara Paltin, Vice Chair**

**From: Grassroot Institute of Hawaii**

**Joe Kent, Executive Vice President**

RE: Resolution 23-174 & 23-171 — Relating to approving for inclusion in the 2024 Hawaii State Association of Counties [and 2024 Maui County Council] legislative package a state bill relating to the county transient accommodations tax.

### **Comments Only**

Dear Chair and Committee Members:

The Grassroot Institute of Hawaii would like to offer its comments on Resolutions [23-174](#) and [23-171](#), which seek to approve the inclusion of a bill in the legislative packages of the Association of Counties and Maui County Council that would eliminate the limit for a county-level transient accommodations tax.

We have grave concerns about what is clearly a bid to increase the county TAT rate. When the state eliminated the county share of the TAT, it was understandable that counties would seek to replace the lost revenues. However, that issue was addressed when legislators created the county level TAT, giving counties the ability to charge a separate TAT with a maximum rate of 3%.

The result, unfortunately, was that Hawaii now has some of the highest tourism taxes in the world,<sup>1</sup> and combined with the state and county general excise taxes, this has become an increasing burden on local businesses.

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<sup>1</sup> Alison Fox, "[These Cities — Including 3 in the U.S. — Have the Most Expensive Tourist Taxes in the World. Study Shows,](#)" Travel + Leisure, Aug. 12, 2022.

Hawaii already has one of the highest tax burdens in the nation,<sup>2</sup> which contributes to our high cost of living and the continuing exodus of residents who no longer can afford to live here.

The last thing our economy needs at this point is more taxes.

Some people argue that the TAT applies to only tourists. But tourists are not the only ones who pay the TAT. For example, neighbor island residents who stay on Oahu for medical care, or families in need of a temporary dwelling after a natural disaster, must book either a hotel or a short-term rental. Likewise, medical professionals from the mainland must rent lodgings somewhere while practicing in Hawaii.

Then there are residents who want to visit family on other islands or enjoy a “staycation.” A TAT increase will make it more expensive for residents to travel within the state, whether for business, pleasure or medical necessity.

The state TAT started out in 1987 at 5% and was supposed to be only temporary.<sup>3</sup> Now, it’s 10.25% at the state level and all the counties have added 3% surcharges. It has become a way to increase revenues, regardless of the cost to the economy or the strain it might put on local businesses.

I said it earlier and I’ll say it again: Given the state of the economy and the lack of growth in tourism spending, this is not the time to raise taxes. Hawaii’s businesses and residents could use a break from new tax hikes, surcharges and fees.

Thank you for the opportunity to testify.

Sincerely,

Joe Kent  
Executive Vice President  
Grassroot Institute of Hawaii

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<sup>2</sup> Jared Walczak and Erica York, “[State and Local Tax Burdens, Calendar Year 2022](#),” Tax Foundation, April 7, 2022.

<sup>3</sup> Lowell Kalapa, “[Jerking The Hotel Industry Around. You Can’t Trust Lawmakers](#),” Tax Foundation of Hawaii, Feb. 17, 2013.

# HAWAII-WHALES-R-US

DEDICATED TO LIVING IN BALANCE WITH OUR MARINE ENVIRONMENT

Richard Craig Roshon – Lecturer, author, Kayak Entrepreneur

Established 1975

OFFICE OF THE  
MAYOR  
COUNTY COUNCIL

2023 JUL 20 PM 2: 59

RECEIVED

July 15, 2023

To: DLNR, Maui County Council, Dept. of State Parks.  
Residents of W. Maui, and who ever cares about Hawaii.

From: Richard Roshon  
[www.hawaiiwhalesrus.com](http://www.hawaiiwhalesrus.com)

Subj: Assault on our Marine Environment & on Residents

An E-Foil Maui business operation has begun from the Royal Lahaina Resort. A beautiful once pristine beach where several swimmers have already been nearly hit by an E-Foil. On July 10<sup>th</sup> 4 rental E-Foils chased spinner dolphins and that may be only the beginning.

When will this assault on our Marine Environment and consideration for residents be heard. E-Foils operating on an electric motorized somewhat looking skate-board this sound can be heard more than 100 yards away.

Our oceans are the worlds largest echo chamber where sound travels 5 times the distance than it does in our atmosphere and marine species are 20 times as sensitive to sound as we ourselves. Does anyone care?

From Kahekili beach park where dozens of local residents do their daily swims to Black Rock and back, we now have to watch out for this intrusive noisy E-Foil motoring device leaving from the beach in front of the Royal Lahaina Resort – a place for swimmers not motorized Foils. This is an obtrusive Thrill Craft, that should NEVER be able to operate.

It's never ending. Hawaii due to its isolation is a very, very, very fragile place both Aina & Kai – (land and sea) and the continuation of playing Russian Roulette with the land and sea in more than my 60 plus years of living here in Hawaii has been devastating. At 77 years old I'm ashamed of being a human being. A species that pats itself on the back and labels itself as an intelligent species. What intelligent species knowingly pollutes its own home?

Man's main attribute (greed and money) With no thought or consideration for the land/sea or residents. In the end, Nature will determine our fate.

If this obtrusive activity is allowed to operate I'm sure more E-Foil operations with appear.

*Enough is enough, when will this assault end. What is going to happen on the annual Sophie Swim on August when I would say over 100 people will swim from Kahekili Beach part to Black Rock and back – and event for children of Maui. DOES ANYONE CARE?*

*Begin a petition, write letters, but do SOMETHING. Many may say, it won't make a difference, but I can only say, NOTHING WILL CHANGE UNLESS WE DO SOMETHING. This our HOME.*

*What's more important to you? Our peace of mind, a silent and clean sea or these obtrusive activities? This is our HOME.*

*We have lost our beaches here on W. Maui from Kaanapali to Fleming Beach. As a resident if you don't get to the beach at least by 9-10AM you don't go, it's packed as one of the life guards told me "Nothing but Tommy Bahamas". And the resident goes HOME.*

*Hawaii again due to its isolation is an extremely fragile environment both Aina & Kai. Stop playing Russian Roulette with the mere fabric of life. For those on social media, PLEASE GET THE WORD OUT, LETS CLOSE DOWN THIS OPERATION.*

*Write: Maui County Council  
200 S. High Street  
Wailuku, Maui 96793*

*DLNR Division of Boating & Recreation  
Lahaina Small Boat Harbor  
675 Wharf St. Lahaina 96761  
808-662-4062*

*County of Maui  
Department of Parks & Recreation  
54 S. High Street # 101  
Wailuku, Maui 96793  
808-984-8109*

*DLNR Main Office  
Dawn N.S. Chang, Chairperson  
Kalanimoku Building  
1151 Punchbowl St.  
Honolulu, Hawaii 96813*

*Planet Earth where human populations encompass only 12% of the land, being that the rest is too hot or cold to live. If we include the oceans, then we only populate only 4% of Planet Earth AND our footprints are EVERYWHERE from the top of the world to the abyss of the sea. What a disgrace.*

*Me Ke Aloha Pumehana  
With Warm Aloha*

*Richard Roshon*



Richard Roshon  
152A Fleming Road  
Lahaina, Maui, HI 96761

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2023 JUL 20 PM 2:59  
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GOVERNOR

HONOLULU HI 967  
17 JUL 2023 PM 1 L



Maui County Council  
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56793-213559

