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November 22, 2023

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OFFICE OF THE  
COUNTY COUNCIL

MEMO TO: BFED-21(12) File

F R O M: Yuki Lei K. Sugimura, Chair  
Budget, Finance, and Economic

*Yuki Lei Sugimura*  
Development Committee

SUBJECT: **TRANSMITTAL OF INFORMATIONAL DOCUMENT RELATING TO  
GENERAL EXCISE TAX FUND - REVIEW OF DEVELOPER  
RECORDS, REPORTS, FILES, AND OTHER DOCUMENTS**  
(BFED-21(12))

The attached informational document pertains to Item 21(12) on the  
Committee's agenda.

bfed:ltr:021(12)afile02:jgk

Attachment

ORDINANCE NO. \_\_\_\_\_

BILL NO. 104, FD1 (2023)

A BILL FOR AN ORDINANCE AMENDING SECTION 3.100.040, MAUI COUNTY  
CODE, ON USE OF THE GENERAL EXCISE TAX FUND

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

SECTION 1. The Council finds that using the General Excise Tax Fund for housing infrastructure is akin to providing a grant of public funds to the developer. Therefore, like grant recipients under Chapter 3.36, Maui County Code, developers benefiting from the General Excise Tax Fund should open their books to the County.

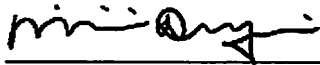
SECTION 2. Section 3.100.040, Maui County Code, is amended by amending subsection (A) to read as follows:

“A. The council, in adopting each fiscal year’s budget and capital program, must appropriate any surcharge revenue received from the state in accordance with [Section] section 46-16.8, Hawaii Revised Statutes. Allowable uses of the fund include housing infrastructure; provided that housing infrastructure costs must not be passed on to the developer of a housing project. Before any expenditure from the fund is made that benefits a housing project by reducing infrastructure costs, the developer must agree in writing to allow the county auditor, subject to chapter 92F, Hawaii Revised Statutes, or other applicable law, full access to records, reports, files, and other documents related to the housing project so that the management and fiscal practices of the developer may be monitored and evaluated to ensure the proper and effective expenditure of public funds as necessary.”

SECTION 3. Material to be repealed is bracketed.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 4. This Ordinance takes effect on January 1, 2024.

APPROVED AS TO FORM AND LEGALITY:

A handwritten signature in black ink, appearing to read "M. A. [unclear]", is written over a horizontal line.

Department of the Corporation Counsel  
County of Maui

paf:ebm:23-324a

INTRODUCED BY:

A handwritten signature in black ink, appearing to read 'Keani N.W. Rawlins-Fernandez', written over a horizontal line.

KEANI N.W. RAWLINS-FERNANDEZ

DIGEST

ORDINANCE NO. \_\_\_\_\_  
BILL NO. 104, FD1 (2023)

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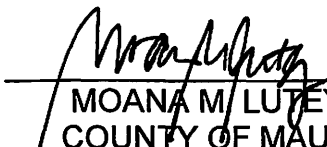
This bill proposes to amend Section 3.100.040, Maui County Code, to require that private recipients allow the County to audit their financial records.

I, MOANA M. LUTEY, County Clerk of the County of Maui, State of Hawaii, DO  
HEREBY CERTIFY that the foregoing BILL NO. 104, FD1 (2023) was passed on First  
Reading by the Council of the County of Maui, State of Hawaii, on the 3rd day of  
November, 2023, by the following vote:

AYES: Councilmembers Tom Cook, Gabriel Johnson, Natalie A. Kama,  
Tamara A. M. Paltin, Keani N. W. Rawlins-Fernandez, Shane M.  
Sinenci, Nohelani U'u-Hodgins, Vice-Chair Yuki Lei K. Sugimura,  
and Chair Alice L. Lee.

NOES: None.

DATED at Wailuku, Maui, Hawaii, this 7th of November, 2023.

  
\_\_\_\_\_  
MOANA M. LUTEY, COUNTY CLERK  
COUNTY OF MAUI, STATE OF HAWAII

Copies of the foregoing Bill, in full, are on file in the Office of the County Clerk,  
County of Maui, for use and examination by the public.