

Council Chair
Alice L. Lee

Vice-Chair
Keani N.W. Rawlins-Fernandez

Presiding Officer Pro Tempore
Tasha Kama

Councilmembers
Gabe Johnson
Kelly Takaya King
Michael J. Molina
Tamara Paltin
Shane M. Sinenci
Yuki Lei K. Sugimura



Director of Council Services
Traci N. T. Fujita, Esq.

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

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

August 31, 2021

Mr. Scott Teruya, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Teruya:

SUBJECT: AMENDING CHAPTERS 19.35, 19.64, AND 19.65, MAUI COUNTY CODE, RELATING TO ACCESSORY DWELLING, BED AND BREAKFAST HOME, AND SHORT-TERM RENTAL HOME PERMITS (PSLU-69)

At its meeting of August 30, 2021, the Planning and Sustainable Land Use Committee discussed the use of accessory dwellings as Bed and Breakfast Homes or Short-Term Rental Homes.

May I please request your Department's response to the following:

1. What are the tax implications of using an accessory dwelling as a Bed and Breakfast Home ("B&B") or Short-Term Rental Home ("STRH"), as opposed to using it for long-term occupancy or leaving it unoccupied?
2. What are the tax implications, including for a homeowner exemption, of using a primary residence as a B&B or STRH, with the owner or long-term renter residing in the accessory dwelling?

May I further request you provide a written response by **September 13, 2021**. To ensure efficient processing, please transmit your response to pslu.committee@mauicounty.us and include the relevant Committee item number in the subject line of your response.

Mr. Scott Teruya
August 31, 2021
Page 2

Should you have any questions, please contact me or the Committee staff (Wilton Leauanae at ext. 7761, Alison Stewart at ext. 7661, or Clarita Balala at ext. 7668).

Sincerely,

Handwritten signature of Tamara M. Paltin in black ink.

TAMARA PALTIN, Chair
Planning and Sustainable Land Use
Committee

pslu:ltr:069afn01:ans

cc: Mayor Michael P. Victorino