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Deputy Director of Council Services
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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

July 9, 2025

Ms. Marcy Martin, Director
Department of Finance
County of Maui
Wailuku, Hawaii 96793

Dear Ms. Martin:

SUBJECT: BILL 9 (2025), AMENDING CHAPTERS 19.12, 19.32, AND 19.37, MAUI COUNTY CODE, RELATING TO TRANSIENT VACATION RENTALS IN APARTMENT DISTRICTS (HLU-4)

May I please request your response to the following:

1. The Administration estimates that Bill 9 may result in an approximately \$61 million decrease in the County's Real Property Tax revenue. The Economic Research Organization at the University of Hawai'i estimates that the County's General Excise Tax and Transient Accommodations Tax revenue collectively would be reduced by about \$15 million annually.
 - a. Please explain how the Administration proposes to account for the revenue reduction.
 - b. If the Administration proposes raising Real Property Taxes, provide the Real Property Tax classifications that would be affected and the proposed tiers and rates.
2. If a property owner in the Apartment District both lives on their property and uses that same property as a transient vacation rental, please explain what that property's tax classification would be. If the property does not qualify for the Owner-occupied classification, explain why.

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May I further request you transmit your response to hlu.committee@mauicounty.us by **July 22, 2025**. To ensure efficient processing, please include the Committee item number in the subject line.

Should you have any questions, please contact me or the Committee staff (James Krueger at ext. 7761, or Jennifer Yamashita at ext. 7143).

Sincerely,

A handwritten signature in black ink, appearing to read "Tasha Kama", with a long horizontal flourish extending to the right.

TASHA KAMA, Chair
Housing and Land Use Committee

hlu:ltr:004afn01:jgk

cc: Mayor Richard T. Bissen, Jr.

HLU Committee

From: HLU Committee
Sent: Wednesday, July 9, 2025 11:27 AM
To: Marcy Martin
Cc: HLU Committee; Michelle Santos; 'Zeke Kalua'; Marcy.Martin@co.maui.hi.us; Maria Zielinski; Stacey.M.Vinoray@co.maui.hi.us; finance@co.maui.hi.us
Subject: Bill 9 (2025), Relating to Transient Vacation Rentals in Apartment Districts; reply by 07/22/2025 (HLU-4)
Attachments: 004afn01.pdf

Director Martin: Please refer to the attached letter from the Housing and Land Use Committee Chair, dated July 9, 2025. Please respond by **July 22, 2025**.

Mayor's Office (attention: Michelle Santos and Zeke Kalua): Please forward the attached letter to Mayor Bissen for his information.

Thank you,
HLU Committee