| ORDINANCE NO |
|--------------|
|--------------|

BILL NO. <u>76, CD1</u> (2024)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48,
MAUI COUNTY CODE, RELATING TO THE AUGUST 2023 MAUI WILDFIRES
LONG-TERM RENTAL EXEMPTION

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

SECTION 1. This Ordinance's purpose is to extend the tax relief program deadline for long-term rentals to individuals directly displaced by the August 2023 Maui wildfires to June 30, 2024, for leases that are in effect by July 1, 2024.

- SECTION 2. Section 3.48.551, Maui County Code, is amended by amending subsection A to read as follows:
 - "A. A dwelling unit or a portion of a dwelling unit that was not occupied as a long-term rental at the time of the August 2023 Maui wildfires and that has since the wildfires been occupied as a long-term rental under a signed contract to lease for a term of at least one year to an individual who was directly displaced by the August 2023 Maui wildfires, without evicting a prior long-term tenant or a tenant with a physical or intellectual and developmental disability as defined by the American Psychiatric Association, is exempt from taxation, as follows:
 - 1. The exemption from taxation in this section must be allowed from the next tax payment date, February 20, 2024, through June 30, 2025, if the applicant filed a claim with the department of finance on or before January 31, 2024, on a form prescribed by the department and the term of the lease is in effect by February 1, 2024.
 - 2. The exemption from taxation in this section must be allowed from July 1, 2024, through June 30, 2025, if the applicant filed a claim with the department of finance on or before [March 15, 2024,] June 30, 2024, on a form prescribed

by the department and the term of the lease is in effect by [March 16, 2024.] July 1, 2024."

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 Material to be repealed is bracketed.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 approval.

APPROVED AS TO FORM AND LEGALITY:

KRISTINA C. TOSHIKIYO

Department of the Corporation Counsel County of Maui

bfed:2025bgt:001abill02

INTRODUCED BY:

ALICÉ L. LEE Upon the request of the Mayor.

DIGEST

ORDINANCE NO._____ BILL NO.__76, CD1__(2024)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48,
MAUI COUNTY CODE, RELATING TO THE AUGUST 2023 MAUI WILDFIRES
LONG-TERM RENTAL EXEMPTION

This bill proposes to amend Chapter 3.48, Maui County Code, to extend the real property tax relief program deadline for long-term rentals to individuals directly displaced by the August 2023 Maui wildfires to June 30, 2024, for leases that are in effect by July 1, 2024.

I, MOANA M. LUTEY, County Clerk of the County of Maui, State of Hawaii, DO HEREBY CERTIFY that the foregoing BILL NO. 76, CD1 (2024) was passed on First Reading by the Council of the County of Maui, State of Hawaii, on the 21st day of May, 2024, 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, Vice-Chair Yuki Lei K. Sugimura, and Chair Alice L. Lee.

NOES: None.

EXCUSED: Councilmember Nohelani U'u-Hodgins.

DATED at Wailuku, Maui, Hawaii, this 24th of May, 2024.

MOANA M/LUZEY, 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.