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

Deputy Director of Council Services
Richelle K. Kawasaki, Esq.

COUNTY COUNCIL

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

February 14, 2024

Mr. Lance Taguchi, County Auditor
Office of the County Auditor
County of Maui
Wailuku, Hawaii 96793

Dear Mr. Taguchi:

SUBJECT: BILL 7 (2024), AMENDING CHAPTER 3.47, MAUI COUNTY CODE, RELATING TO THE COUNTY TRANSIENT ACCOMMODATIONS TAX (BFED-71)

The Budget, Finance, and Economic Development Committee is in receipt of Bill 7 (2024), which is a proposal to address recommendations made by the Office of the County Auditor in its "Evaluation of the Assessment and Collection of Maui County Transient Accommodations Tax," Report 23-01, dated December 2023. A copy of the bill is attached for your reference.

May I please request you review the bill and provide any comments or suggested revisions.

May I further request you transmit your response to bfed.committee@mauicounty.us by **February 23, 2024**. To ensure efficient processing, please include the relevant Committee item number in the subject line of your response.

Should you have any questions, please contact me or the Committee staff (James Krueger at ext. 7761, Kasie Apo Takayama at ext. 7665, or Yvette Bouthillier at ext. 7758).

Sincerely,

A handwritten signature in black ink that reads "Yuki Lei K. Sugimura".

YUKI LEI K. SUGIMURA, Chair
Budget, Finance, and Economic
Development Committee

bfed:ltr:071aoca01:jgk
Attachment

ORDINANCE NO. _____

BILL NO. 7 (2024)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.47,
MAUI COUNTY CODE, RELATING TO THE COUNTY
TRANSIENT ACCOMMODATIONS TAX

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

SECTION 1. This Ordinance's purpose is to address recommendations made by the Office of the County Auditor in its "Evaluation of the Assessment and Collection of Maui County Transient Accommodations Tax," Report 23-01, dated December 2023.

SECTION 2. Chapter 3.47, Maui County Code, is amended by adding a new section to be appropriately designated and to read as follows:

"3.47.190 Reporting. Subject to the restrictions in section 3.47.130(A), the director must submit to the council quarterly reports that include:

A. The number of County transient accommodations and estimated taxes under this chapter, grouped by council residency area in which the transient accommodation is located.

B. The number of County transient accommodations, grouped by the taxpayer's mailing address, as follows:

1. Within the County.

2. Outside the County but within the State.

3. Outside the State but within the United States.

4. Outside the United States.

C. An aged accounts receivable list of delinquent County transient accommodations that are:

1. One to thirty days past due.

2. Thirty-one to sixty days past due.

3. Sixty-one to ninety days past due.

4. Over ninety days past due.

D. Other relevant data."

SECTION 3. Section 3.47.130, Maui County Code, is amended by amending subsection B to read as follows:

“B. The director may destroy any of the monthly, quarterly, or semiannual returns filed under section 3.47.070 [upon the expiration of] after three years [after the end of the calendar or fiscal year in which the taxes so returned accrued.] except in the case of:

1. A taxpayer having a deficiency in payment under section 3.47.110(B) or a false or fraudulent return with intent to evade tax under section 3.47.110(D); and

2. Taxes and interest assessed or levied have not been fully collected.”

SECTION 4. 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 5. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:



KRISTINA C. TOSHIKIYO
Department of the Corporation Counsel
County of Maui
paf:cmn:23-362a

LF2023-2174
PAF 23-362 2024-01-03 Ord Amd Ch 3.47

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Alice L. Lee".

ALICE L. LEE

BFED Committee

From: BFED Committee
Sent: Wednesday, February 14, 2024 2:53 PM
To: Lance Taguchi
Cc: BFED Committee; County Auditor; Camille Sakamoto
Subject: PLEASE READ attached letter re: (BFED-71; reply by 02/23/24)
Attachments: 071aoca01 revised signed yls.pdf

Mr. Taguchi: Please refer to the attached letter from the Budget, Finance, and Economic Development (BFED) Committee Chair, dated February 14, 2024. **Please respond by February 23, 2024.**

Thank you,
Yvette Bouthillier, Senior Secretary
BFED Committee