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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

November 17, 2025

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

Dear Ms. Martin:

**SUBJECT: TRANSIENT ACCOMMODATIONS TAX: BILLING,
COLLECTION, AND SYSTEM UPDATE** (BFED-20(20))

The Council's Budget, Finance, and Economic Development Committee is in receipt of your letter dated November 3, 2025, relating to transient accommodations tax billing, collections, and the new system update.

May I please request you provide the following:

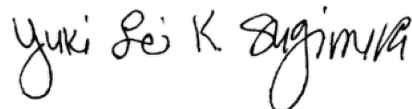
1. A manual, quarterly Transient Accommodations Tax report that meets the requirements of Section 3.47.190, Maui County Code. In addition to totals by quarter, please include totals by month, filer counts, and delinquencies and penalties for Fiscal Years 2025 and 2026 through September 30, 2025.
2. A summary revenue reconciliation tying cash receipts to bank deposits and to the general-ledger revenue accounts that support the report totals for the same periods requested in Item 1.
3. A dated implementation plan for the reporting system with milestones, dependencies, the responsible lead, a go-live date, and the plan to backfill any historical quarters, if needed.

May I further request you transmit your response to bfed.committee@mauicounty.us by **November 20, 2025**. To ensure efficient processing, please include the Committee item number in the subject line.

Ms. Marcy Martin
November 17, 2025
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Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, or Pauline Martins at ext. 8039).

Sincerely,

A handwritten signature in black ink that reads "Yuki Lei K. Sugimura". The signature is written in a cursive, flowing style.

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

bfed:ltr:020(20)afn02:kes

Attachment

cc: Mayor Richard T. Bissen, Jr.

RICHARD T. BISSEN, JR.
Mayor

MARCY MARTIN
Director

MARIA E. ZIELINSKI
Deputy Director



DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
PHONE: (808) 270-7722
www.MauiCounty.gov

November 3, 2025

Honorable Richard T. Bissen, Jr.
Mayor, County of Maui
200 South High Street
Wailuku, Hawaii 96793

APPROVED FOR TRANSMITTAL

Richard T. Bissen 11-4-25
Mayor Date

For Transmittal to:

Honorable Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee
200 South High Street
Wailuku, Hawaii 96793

Dear Chair Sugimura and Members:

**SUBJECT: TRANSIENT ACCOMMODATIONS TAX: BILLING, COLLECTION, AND
SYSTEM UPDATE (BFED-20(20))**

Pursuant to your letter dated October 27, 2025, regarding the above-referenced matter, as requested please see responses below:

1. Copies of quarterly County TAT reports and estimated taxes as required by Section 3.47.190, Maui County Code, from Fiscal Year 2025, to the current quarter in FY 2026.

Response: Finance is currently unable to provide the reports outlined under Section 3.47.190 of Maui County Code. The Transient Accommodation Tax (TAT) software contract is in the process of legal review. We are anticipating the project will commence in December 2025, and is expected to take approximately nine months for implementation. Once the software is operational, these reports will be generated.

2. If the reports have already been transmitted to Council, please provide the dates of the transmittal.

Response: Please see response to question #1.

3. If the reports are pending transmittal, please provide the planned issue date and discrepancies that may affect that date.

*Honorable Yuki Lei K. Sugimura, Chair
Budget, Finance, and Economic Development Committee
Response to BFED-20(20)
November 3, 2025
Page 2*

Response: Please see response to question #1.

Should you have any questions, please feel free to contact me or Deputy Director Maria Zielinski at extension 7722.

Sincerely,



MARCY MARTIN
Director of Finance

BFED Committee

From: BFED Committee
Sent: Tuesday, November 18, 2025 7:27 AM
To: 'Marcy Martin'
Cc: 'Maria Zielinski'; 'Stacey.M.Vinoray@co.maui.hi.us'; 'finance'; 'Michelle Santos'; 'Zeke Kalua'
Subject: TRANSIENT ACCOMMODATIONS TAX: BILLING, COLLECTION, AND SYSTEM UPDATE (BFED-20(20))
Attachments: Correspondence to Finance 11-17-2025.pdf