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, HAWAIʻI 96793
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December 3, 2025

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

APPROVED FOR TRANSMITTAL

Richard T. Bissen 12-3-25
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 November 17, 2025, regarding the above-referenced matter, as requested please see responses below:

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.

   Response: Attached please find schedules reflecting Transient Accommodations Tax revenue for Fiscal Year 2025 (preliminary - audit in process) and for current Fiscal Year 2026 to date (preliminary). This revenue includes penalties and interest paid. Our current system does not enable us to separate penalty and interest paid. When our new TAT software has been implemented this will be reflected separately.

   As we have explained in our previous response dated November 3, 2025, we are unable to provide the reports outlined under Section 3.47.190 of Maui County Code with the current tools. We only have a pay portal and an Access Database developed in-house by the TAT revenue manager from the Big

Island. Neither the current tools we have in-house nor the State of Hawaii's tax records maintain current address data with a match of transient accommodation numbers and property TMKs. Once the new software system is implemented we hope to compile this information. However, it is important to recognize that the State does not compile property data to TMKs and the information provided by the State to the County is over sixty days old.

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.

   Response: This information is being reconciled as part of the Annual Comprehensive Financial Report (ACFR) audit. Recognizing that there are tens of thousands of transactions, this request is not feasible. As part of the annual audit the independent auditors, N&K CPAs, sample redacted data to confirm that this information is reconciled. We would direct you to the independent auditor's report which provides such assurance. Such report should be completed by December 31, 2025. In accordance with HRS 237D-13 disclosure of taxpayer or tax return information with regard to TAT is unlawful.

3. A dated implementation plan for the reporting system with milestone, dependencies, the responsible lead, a go-live date, and the plan to backfill any historical quarters, if needed.

   Response: Please see attached MCTAT Project Schedule. Currently rollout is scheduled for October 4, 2026. While the TAT Revenue Manager will serve as the lead on this project there are no other personnel designations at this point in time. This section has lost staff in two positions in the past two weeks.

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

Attachments

FAST

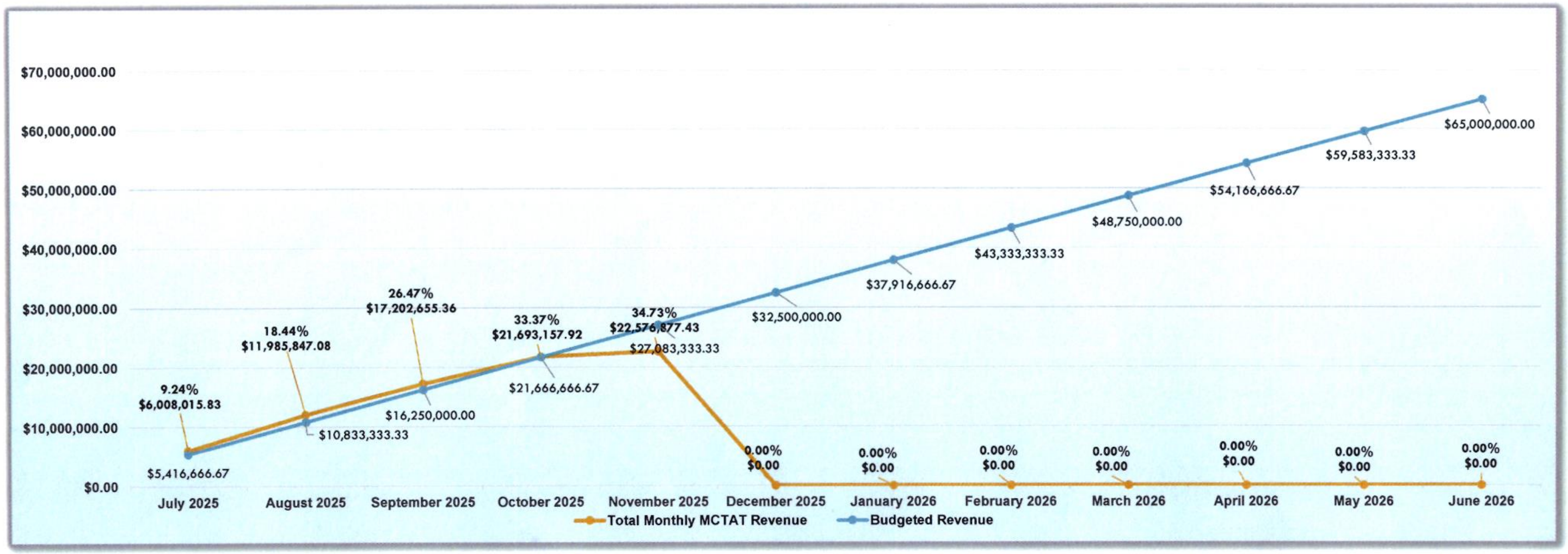
MCTAT Project Schedule

Project Phase	Start	End
Preparation	Monday, January 5, 2026	Friday, January 30, 2026
Inventory	Monday, January 12, 2026	Friday, February 6, 2026
Definition	Monday, February 2, 2026	Friday, June 26, 2026
Foundation	Monday, February 2, 2026	Friday, March 6, 2026
Development	Monday, February 23, 2026	Friday, June 26, 2026
Conversion	Monday, February 9, 2026	Friday, June 26, 2026
Testing	Monday, June 1, 2026	Friday, October 2, 2026
Training	Monday, September 7, 2026	Friday, October 2, 2026
Rollout	Monday, September 28, 2026	Sunday, October 4, 2026
Production Support	Monday, October 5, 2026	Tuesday, January 5, 2027

Maui County Transient Accommodations Tax Receipts Report (PRELIMINARY)
Fiscal Year: 2026

Month of Realized Revenue	Monthly Serial BOH Bank Revenue	Monthly ACH Program Revenue	Total Monthly MCTAT Revenue	Percentage of BOH Revenue	Percentage of ACH Revenue	Average Monthly BOH Revenue	Average Monthly ACH Revenue	Average Monthly Total Revenue	Days per Month	Daily Serial BOH Bank Revenue	Daily ACH Program Revenue	Total Daily MCTAT Revenue
July 2025	$213,810.48	$5,794,205.35	$6,008,015.83	3.56%	96.44%	$213,810.48	$5,794,205.35	$6,008,015.83	31	$6,897.11	$186,909.85	$193,806.96
August 2025	$65,600.53	$5,912,230.72	$5,977,831.25	1.10%	98.90%	$139,705.51	$5,853,218.04	$5,992,923.54	31	$2,116.15	$190,717.12	$192,833.27
September 2025	$216,438.15	$5,000,370.13	$5,216,808.28	4.15%	95.85%	$165,283.05	$5,568,935.40	$5,734,218.45	30	$7,214.61	$166,679.00	$173,893.61
Q1 Subtotal			**$17,202,655.36**									
October 2025	$93,285.47	$4,397,217.09	$4,490,502.56	2.08%	97.92%	$147,283.66	$5,276,005.82	$7,779,162.66	31	$3,009.21	$141,845.71	$144,854.92
November 2025	$118,875.90	$764,843.61	$883,719.51	13.45%	86.55%	$141,602.11	$4,373,773.38	$6,629,922.13	30	$3,962.53	$25,494.79	$29,457.32
December 2025	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	$0.00	$0.00	31	$0.00	$0.00	$0.00
January 2026	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	$0.00	$0.00	31	$0.00	$0.00	$0.00
February 2026	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	$0.00	$0.00	28	$0.00	$0.00	$0.00
March 2026	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	$0.00	$0.00	31	$0.00	$0.00	$0.00
April 2026	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	$0.00	$0.00	30	$0.00	$0.00	$0.00
May 2026	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	$0.00	$0.00	31	$0.00	$0.00	$0.00
June 2026	$0.00	$0.00	$0.00	0.00%	0.00%	$0.00	$0.00	$0.00	30	$0.00	$0.00	$0.00
Aggregate Total	**$708,010.53**	**$21,868,866.90**	**$22,576,877.43**	**3.14%**	**96.86%**							

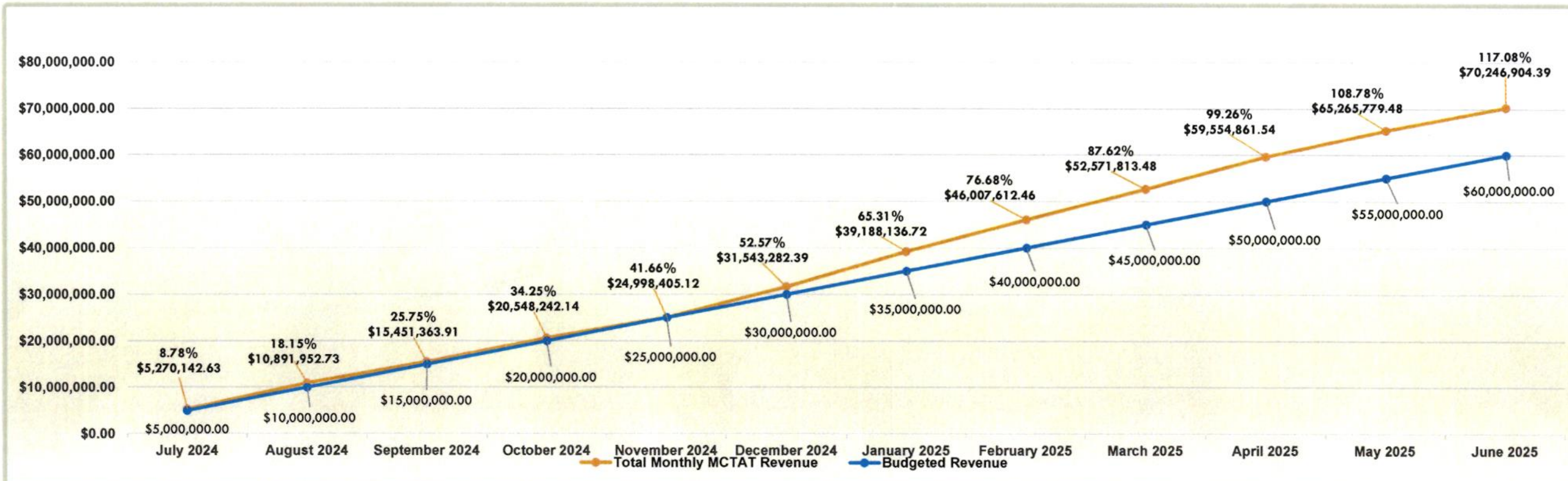
Budgeted Revenue	$65,000,000.00
Collected	$22,576,877.43
Remaining Balance	$42,423,122.57
Even monthly	$5,416,666.67
Date percent for FY	40.27%
Date revenue goal	$26,178,082.19
Pace $	($3,601,204.76)



Maui County Transient Accommodations Tax Receipts Report (PRELIMINARY - AUDIT IN PROCESS)
Fiscal Year: 2025

Month of Realized Revenue	Monthly Serial BOH Bank Revenue	Monthly ACH Program Revenue	Total Monthly MCTAT Revenue	Percentage of BOH Revenue	Percentage of ACH Revenue	Average Monthly BOH Revenue	Average Monthly ACH Revenue	Average Monthly Total Revenue	Days per Month	Daily Serial BOH Bank Revenue	Daily ACH Program Revenue	Total Daily MCTAT Revenue
July 2024	$181,324.60	$5,088,818.03	$5,270,142.63	3.44%	96.56%	$181,324.60	$5,088,818.03	$5,270,142.63	31	$5,849.18	$164,155.42	$170,004.60
August 2024	$165,603.60	$5,456,206.50	$5,621,810.10	2.95%	97.05%	$173,464.10	$5,272,512.27	$5,445,976.37	31	$5,342.05	$176,006.66	$181,348.71
September 2024	$69,431.03	$4,489,980.15	$4,559,411.18	1.52%	98.48%	$138,786.41	$5,011,668.23	$5,150,454.64	30	$2,314.37	$149,666.01	$151,980.37
Q1 Subtotal			**$15,451,363.91**									
October 2024	$98,279.78	$4,998,598.45	$5,096,878.23	1.93%	98.07%	$128,659.75	$5,008,400.78	$7,199,921.21	31	$3,170.32	$161,245.11	$164,415.43
November 2024	$94,084.54	$4,356,078.44	$4,450,162.98	2.11%	97.89%	$121,744.71	$4,877,936.31	$6,741,628.17	30	$3,136.15	$145,202.61	$148,338.77
December 2024	$271,309.56	$6,273,567.71	$6,544,877.27	4.15%	95.85%	$146,672.19	$5,110,541.55	$6,713,520.90	31	$8,751.92	$202,373.15	$211,125.07
Q2 Subtotal			**$16,091,918.48**									
January 2025	$169,550.48	$7,475,303.85	$7,644,854.33	2.22%	97.78%	$149,940.51	$5,448,364.73	$7,859,046.57	31	$5,469.37	$241,138.83	$246,608.20
February 2025	$383,376.54	$6,436,099.20	$6,819,475.74	5.62%	94.38%	$179,120.02	$5,571,831.54	$7,755,089.49	28	$13,692.02	$229,860.69	$243,552.71
March 2025	$236,784.76	$6,327,416.26	$6,564,201.02	3.61%	96.39%	$185,527.21	$5,655,785.40	$7,646,826.90	31	$7,638.22	$204,110.20	$211,748.42
Q3 Subtotal			**$21,028,531.09**									
April 2025	$107,941.24	$6,875,106.82	$6,983,048.06	1.55%	98.45%	$177,768.61	$5,777,717.54	$8,625,128.85	30	$3,598.04	$229,170.23	$232,768.27
May 2025	$313,073.05	$5,397,844.89	$5,710,917.94	5.48%	94.52%	$190,069.02	$5,743,183.66	$8,416,970.93	31	$10,099.13	$174,124.03	$184,223.16
June 2025	$143,366.79	$4,837,758.12	$4,981,124.91	2.88%	97.12%	$186,177.16	$5,667,731.54	$8,187,914.52	30	$4,778.89	$161,258.60	$166,037.50
Q4 Subtotal			**$17,675,090.91**									
Aggregate Total	**$2,234,125.97**	**$68,012,778.42**	**$70,246,904.39**	**3.18%**	**96.82%**							

Budgeted Revenue	$60,000,000.00
Collected	$70,246,904.39
Remaining Balance	($10,246,904.39)
Even monthly	$5,000,000.00
Date percent for FY	140.27%
Date revenue goal	$84,164,383.56
Pace $	($13,917,479.17)



BFED Committee

From: Michelle L. Santos <Michelle.Santos@co.maui.hi.us>
Sent: Friday, December 5, 2025 7:47 AM
To: BFED Committee
Cc: Cynthia E. Sasada; Didi A. Hamai; Erin A. Wade; Josiah K. Nishita; Kelii P. Nahooikaika; Marcy L. Martin; Maria E. Zielinski; Stacey M. Vinoray
Subject: MT#11327 TRANSIENT ACCOMMODATIONS TAX: BILLING, COLLECTION, AND SYSTEM UPDATE
Attachments: MT#11327-BFED Committee.pdf