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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

April 4, 2025

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

Dear Ms. Martin:

SUBJECT: **FISCAL YEAR 2026 BUDGET** (BFED-1) (FN-07)

Thank you for participating in the Committee's discussion on April 2, 2025. The Committee respectfully submits the follow-up questions listed below. May I further request that you transmit a written response to bfed.committee@mauicounty.us by **April 9, 2025**.

Please explain how taxes are levied on timeshares and hotels based on ownership.

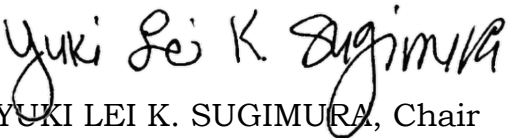
1. As it relates to timeshares: (TP)
 - a. Are timeshares fractionally owned?
 - b. If fractionally owned, how are taxes levied — by unit, by fractional ownership, or by property as a whole?
2. As it relates to hotels: (TP)
 - a. How are taxes levied — by unit or by property as a whole?
 - b. What is the criteria for hotel room units to be taxed under the TVR-STRH classification?

To ensure efficient processing, please duplicate the coding in the subject line above for easy reference.

Ms. Marcy Martin
April 4, 2025
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Thank you for your attention to this request. Should you have any questions, please contact me or the Committee staff (Kirsten Szabo at ext. 7662, James Krueger at ext. 7761, Jarret Pascual at ext. 7141, Clarissa MacDonald at ext. 7135, 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:2026bgt:250403afn01:jpp

cc: Mayor Richard T. Bissen, Jr.
Budget Director
Deputy Director of Finance
Deputy Corporation Counsel Kristina C. Toshikiyo

BFED Committee

From: BFED Committee
Sent: Friday, April 4, 2025 10:39 AM
To: Marcy Martin
Cc: BFED Committee; Maria Zielinski; Stacey.M.Vinoray@co.maui.hi.us; Lesley Milner; kristina.cabbat@co.maui.hi.us; Janina Agapay; Kristina.C.Toshikiyo@co.maui.hi.us; 'Melody Andrion'; 'Lisa.Kahuhu@co.maui.hi.us'
Subject: FISCAL YEAR 2026 BUDGET (BFED-1) (FN-07); reply by 4/9/25
Attachments: (FN-7) Correspondence to Finance 04-04-2025.pdf