RICHARD T. BISSEN, JR. Mayor

## **KEKUHAUPIO R. AKANA**Managing Director





## OFFICE OF THE MAYOR

COUNTY OF MAUI 200 SOUTH HIGH STREET WAILUKU, MAUI, HAWAI'I 96793 www.mauicounty.gov

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COUNTY CLERK

REFERENCE NO. BD-BA 24-23 - Code Amendment

November 8, 2023

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

For Transmittal to:

Honorable Alice L. Lee, Chair and Members of the Maui County Council 200 South High Street Wailuku, Hawaii 96793

Dear Chair Lee and Members:

SUBJECT: Bill 111 (2023), AMENDING CHAPTER 3.100, MAUI COUNTY CODE, RELATING TO GENERAL EXCISE TAX AND USE SURCHARGE

On behalf of the Department of Finance, I am transmitting a signed version of Bill 111 (2023), entitled "A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.100, MAUI COUNNTY CODE, RELATING TO GENERAL EXCISE TAX AND USE SURCHARGE" for consideration for substitution at the next Council meeting.

The only changes between this bill and the previously submitted bill are the addition of the signature from the Department of the Corporation Counsel, the addition of Ramseyering marks to capitalize "State" and "County," changing "Department of Hawaiian Home Lands" to "department of Hawaiian home lands" in the name of the fund, and pluralizing funds in Section 3.100.040.C (formerly 3.100.040.D).

APPROVED FOR TRANSMITTAL

COUNTY COMMUNICATION NO. 23-38

Alice L. Lee, Chair November 8, 2023 Page 2

Thank you for your attention in this matter. Should you have any questions, please contact me at ext. 7212 or Lesley Milner at ext. 8239.

Sincerely,

MARIA ZIELINSKI Budget Director

Attachment

cc: Scott Teruya, Director of Finance

ORDINANCE NO	)
BILL NO.	(2023)

## A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.100, MAUI COUNTY CODE, RELATING TO GENERAL EXCISE AND USE TAX SURCHARGE

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

SECTION 1. Section 3.100.020, Maui County Code, is amended to read as follows:

"3.100.020 General excise tax fund. There is established and created a fund to be known as the "general excise tax fund" to serve as the exclusive depository of 80 percent of all funds that derive from the imposition of the surcharge under this chapter. All money from this fund must be designated and used as described in section 3.100.040."

SECTION 2. Chapter 3.100, Maui County Code, is amended by adding a new section to read as follows:

"3.100.021 General excise tax fund - department of Hawaiian home lands. There is established and created a fund to be known as the "general excise tax fund - department of Hawaiian home lands" to serve as the exclusive depository of 20 percent of all funds that derive from the imposition of the surcharge under this chapter. All money from this fund must be designated and used as described in section 3.100.040 for projects that directly support the department of Hawaiian home lands homestead development."

SECTION 3. Section 3.100.040, Maui County Code, is amended to read as follows:

"3.100.040 Use of funds. A. The council, in adopting each fiscal year's budget and capital program, must appropriate any surcharge received from the [state] State in accordance with [Section] section 46-16.8, Hawaii Revised Statutes. Allowable uses of the fund include housing infrastructure; provided that housing

infrastructure costs must not be passed on to the developer of a housing project.

- B. For the purpose of this chapter, "housing infrastructure" includes pedestrian paths or sidewalks on a [county] County road near or around a public school, water, drainage, sewer, water reuse, waste disposal, and waste treatment systems that connect to the infrastructure of the [county.] County.
- [C. Twenty percent of all revenue generated by this surcharge must be for projects that directly support the Department of Hawaiian Homelands homestead development.
- D.]C. Any balance remaining in the general excise tax fund and the general excise tax fund department of Hawaiian home lands at the end of each fiscal year will not lapse but must remain in the [fund,]funds, accumulating from year to year. The money in [this fund]the funds must not be used for any purpose except those listed in this section."

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 Corporation Counsel

County of Maui

LF2022-0187 2023-10-30 BD-BA 24-23 GET Code Amendment