

ORDINANCE NO. _____

BILL NO. 110 (2021)

A BILL FOR AN ORDINANCE AMENDING THE FISCAL YEAR 2022
BUDGET FOR THE COUNTY OF MAUI AS IT PERTAINS TO
APPENDIX B, REVENUES – FEES, RATES, ASSESSMENTS AND TAXES,
DEPARTMENT OF FINANCE, TRANSIENT ACCOMMODATIONS TAX

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

SECTION 1. Ordinance No. 5217, Bill No. 46 (2021), Draft 1, as amended, "Fiscal Year 2022 Budget", Appendix B, "Revenues – Fees, Rates, Assessments and Taxes", is hereby amended as it pertains to the Department of Finance, General Fund by adding "Transient Accommodations Tax," to read as follows:

"COUNTY OF MAUI
REVENUES - FEES, RATES, ASSESSMENTS AND TAXES

ACCOUNT	REVENUE SOURCE	FEE, RATE, ASSESSMENT OR TAX	HRS	COUNTY CODE	ORDINANCE
DEPARTMENT OF FINANCE GENERAL FUND					
3101	Real Property Tax	Tax rates per \$1,000 of net taxable assessed valuation for each class of property. Assessed gross valuation base of taxable properties is 100% of appraised fair market value which is estimated at \$54,115,157,230 for the fiscal year July 1, 2021 to June 30, 2022.		Chapter 3.48	
Classification		Tax Levy by Classification			
		Net Valuation for Tax Rate Purposes*	Tax Rate		
Owner Occupied					
<= \$800,000		11,724,551,900	2.41		
\$800,001 - \$1,500,000		1,005,754,005	2.51		
> \$1,500,000		838,598,505	2.71		
Non Owner Occupied					
<= \$800,000		10,182,900,395	5.45		
\$800,001 - \$1,500,000		1,992,685,260	6.05		
> \$1,500,000		3,754,728,070	8.00		
Apartment		355,348,075	5.55		
Hotel and Resort		2,492,609,825	11.75		
Time Share		2,578,459,245	14.60		
Short Term Rental					
<= \$800,000		8,385,229,775	11.11		
\$800,001 - \$1,500,000		1,903,786,775	11.15		
> \$1,500,000		2,502,743,500	11.20		
Agricultural		1,241,742,605	5.94		
Conservation		216,742,210	6.43		
Commercial		2,633,733,215	6.29		
Industrial		2,067,233,870	7.20		
Commercialized Residential		238,270,000	4.40		
		<u>\$54,115,157,230</u>			

*Calculations rounded to the nearest dollar

There is a minimum real property tax of \$350 per year except for tracts leased under Section 207 of the Hawaiian Homes Commission Act, those portions of real property designated as kuleana land and granted an exemption pursuant to MCC 3.48.554, MCC 3.48.475, and any parcel used for farming taro where the assessed value times the current Agricultural rate is less than the minimum real property tax. Homes or portions thereof granted an exemption under MCC 3.48.475 are to be levied a real property tax of \$150 per year. Remnant parcels granted an exemption under MCC 3.48.552 are to be levied a real property tax of \$150 per year.

COUNTY OF MAUI
REVENUES - FEES, RATES, ASSESSMENTS AND TAXES

ACCOUNT	REVENUE SOURCE	FEE, RATE, ASSESSMENT OR TAX	HRS	COUNTY CODE	ORDINANCE
DEPARTMENT OF FINANCE GENERAL FUND (Cont.)					
3108	Public Service Company Tax	That portion of the revenues generated from the tax provided for in HRS 239-5(a) in excess of the 4% rate established therein that is attributable to HRS 239-5(a) gross income from public utility business conducted in Maui County, based on the allocation made in the public utility's filings with the State of Hawaii, provided that if the gross income from the public utility business attributable to Maui County is not so allocated in the public utility's State filings, then the gross income from the public utility business shall be equitably allocated to the County. The relative number of access lines in each county shall be deemed an acceptable basis of equitable allocation for telecommunication companies.	239.5		
BUSINESS LICENSES & PERMITS:					
	Licenses & Permits - Business:	The following business license fees are levied primarily by the authority of Chapter 445, HRS, and shall be due and payable in advance on July 1 of each year.			
3210	Licenses: Peddling Merchandise	Annual fee..... \$50 Annual fee for persons 60 years of age or older \$10 Monthly fee or fee for a period less than a month \$5	445-141	5.12.030	
	Licenses: Secondhand Dealers	Annual fee..... \$10	445-15(2) 445-171		
	Licenses: Selling Firearm	Annual fee..... \$10	134-31		
	Licenses: Pawn Broker	Annual fee..... \$100	445-132		
	Licenses: Auctioneer	Annual fee..... \$100	445-15(2) 445-21		
	Permits: Bike Tour	Application fee per year \$500		5.22.020(B)(7)	
	Permits: Taxicab Business	Initial \$100 Renewal \$50 Transfer of Taxicab Business Permit..... \$100 Replacement of lost, stolen, or mutilated Business Permit \$15 Change of vehicle..... \$15 Replacement of lost, stolen, or mutilated Rent Service Decal..... \$15		5.16.020 and 5.16.140	
	Permits: Taxicab Drivers	Initial \$10 Renewal \$10			
3288	Permits: Aquatic Life Operations	The fees shall be as follows: a. Initial or Renewal Application Fee..... \$640 b. Replacement of lost, stolen, or mutilated Permit \$15 c. Each additional certified copy of a Permit \$15		5.26.040(B)(7)	
NON-BUSINESS LICENSES & PERMITS:					
3250	Sales of License Plates: Sale of Plates - Passenger - Trucks - Motorcycles - Trailers - Mopeds	Sale of all plates(s)..... \$5.75	249-7 249- 7.5	3.25.020	

COUNTY OF MAUI
REVENUES - FEES, RATES, ASSESSMENTS AND TAXES

ACCOUNT	REVENUE SOURCE	FEE, RATE, ASSESSMENT OR TAX	HRS	COUNTY CODE	ORDINANCE
DEPARTMENT OF FINANCE GENERAL FUND (Cont.)					
3251	Sales of Dealer Plates: Dealer Plates	Permanent motor vehicle dealer plate\$25	286-53	3.25.020	Rules and Regulations of the Director of Finance
	Dealer - Paper Plate Penalty	Penalty for each certificate not submitted within twenty-four (24) hours after issuance of a temporary plate - for dealer in new motor vehicles.....\$25			
3252	Sales of Special License Plates: Special License Plates	Special number plates and antique vehicle plates upon initial application and upon each annual renewal of vehicle registration.....\$25	249-9.1 249- 9.2 249-9.3	3.25.020	
		Upon qualification and issuance of antique vehicle plates.....\$10	249-9(c)		
	National Parks Commemorative License Plates	Initial and Replacement Application administrative fee.....\$15	249-9.5(e)		
	National Parks Commemorative License Plates	Annual Renewal administrative fee.....\$5	249-9.5(e)		
3260	Sales of Emblems/Tags: Motor Vehicle Decals - Passenger - Trucks - Motorcycles - Trailers - Mopeds	Decal\$0.50 each	249-7	3.25.020	
	Replacement MV Decals - Passenger - Trucks - Motorcycles - Trailers - Mopeds	Replacement decal after filing a statement as to the cause of the loss, defacement or destruction of the original emblem.....\$0.50 each	249-8	3.25.020	
3262	Fees: Registration of Motor Vehicles	New and renewal of motor vehicle registration\$20 each		3.25.020	
	Fees: Registration of Mopeds	Initial and renewal of moped registration.....\$27 each	249-14.1		
3270	Transfer Fees: Motor Vehicle Transfer Fees	Transfer fee\$20 each instance	286-51 286-52	3.25.020	
	Transfers Penalty	Late fee in addition to the \$10 transfer fee if not done within 30 calendar days.....\$50	286-52	3.25.020	
3274	Duplicate Certificate: Fees - Certificate of Registration and Duplicate	New and duplicate certificate of registration issued by director of finance\$10 each	286-47 286-55 286-51	3.25.020	
	Fees - Certificate of Ownership and Duplicate	New and duplicate certificate of ownership issued by director of finance\$10 each	286-47 286-55	3.25.020	

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ACCOUNT	REVENUE SOURCE	FEE, RATE, ASSESSMENT OR TAX	HRS	COUNTY CODE	ORDINANCE
DEPARTMENT OF FINANCE GENERAL FUND (Cont.)					
3276	Certificate Correction: Correction of Certificates	Correction of ownership or registration issued by director of finance to dealers - no charge for individuals \$10 each instance	286-47 286-47.5	3.25.020	
3277	Power of Attorney: Power of Attorney	Packet of 200 - Federal mandate required of dealers \$40		3.25.020	
	Out-of-State Vehicle Permit: Out-of-State Vehicle Permit	Vehicle permit \$50	286.54	3.25.020	
3282	Reassignment of Plates: Reassignment of Auto Plates - Passenger	Reassignment \$5 each	249-7	3.25.020	
FINES, FORFEITS & PENALTIES:					
3501	Penalty and Interest - RPT	Penalty - Up to 10% of such delinquent taxes as determined by the director or finance, which penalty shall be and become a part of the tax to be collected.		3.48.220	
		Interest - All delinquent taxes and penalties shall bear interest at the rate of 1% for each month or fraction thereof. The interest shall be and become part of the tax to be collected.		3.48.220	
USE OF MONEY AND PROPERTY:					
3615	Rental - Land	See Appendix B-1.		Chapter 3.40	
CHARGES FOR CURRENT SERVICES:					
3416	Fees - Appeal Cost	Appeal cost to the Board of Review \$75		3.48.660(A)	
		5% of the amount of taxes in dispute but not more than \$100 nor less than \$5 in any one case of appeal to the Tax Appeal Court.			
		Appeal cost to the Supreme Court plus applicable court costs \$50	232-22 232-23	3.48.660(B)	
		If the appeal is sustained as to 50% or more of the valuation in dispute, the appeal cost shall be returned to the appellant.			
3410	Fees: Real Property Tax Maps CD-ROM	For Real Property Tax data and production costs \$500		3.48.010(F)	
3424	Fees - Examination of Motor Vehicle Operations	Reinstatement of Driver's License or Instruction Permit \$500		10.80.030(D)	
		Issuance or Renewal of a Driver's License per year or fraction thereof \$10	286-107		
		Oral Test - Rules of the Road \$5			
		Written or Computer Test - Rules of the Road \$5			
		Road Test (Class 1, 2, & 3) \$20			
		Road Test (Class 4)			
		Pre-trip \$10			
		Skills \$25			
		Road \$25			
		Issuance or Renewal of an Instruction Permit \$10			
		Duplicate Instruction Permit \$10			
		Duplicate Driver's License \$12			
3535	Fee - Portal Administrative Fee	Service charge to electronically record documents with the State Bureau of Conveyances \$3.00 plus cost of recording fee established by the State Bureau of Conveyances			

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REVENUES - FEES, RATES, ASSESSMENTS AND TAXES

ACCOUNT	REVENUE SOURCE	FEE, RATE, ASSESSMENT OR TAX	HRS	COUNTY CODE	ORDINANCE
DEPARTMENT OF FINANCE GENERAL FUND (Cont.)					
3400	Fees – Disabled Persons Parking Placards	Long-term Parking Placard			
		Replacement of lost, stolen, mutilated or confiscated placard	\$12	291-52.6	10.48.100
		Temporary Parking Placard			
		Initial Placard.....	\$12	291-51.6	10.48.100
		Second Placard.....	\$12	291-51.6	10.48.100
		Replacement of lost, stolen, mutilated or confiscated placard.....	\$12	291-52.6	10.48.100
xxxx	<u>Transient Accommodations Tax</u>	<u>3 percent on all gross rental, gross rental proceeds, and fair market rental value considered taxable under the definitions of Section 237D-1, Hawai'i Revised Statutes ("HRS").</u>	<u>Section 237D-1, HRS, H.B. 862</u>		xxxx"

SECTION 2. New material is underscored.

SECTION 3. This Ordinance takes effect on November 1, 2021.

APPROVED AS TO FORM AND LEGALITY:



KRISTINA C. TOSHIKIYO
Deputy Corporation Counsel

DIGEST

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This bill proposes to amend Ordinance No. 5217, Bill No. 46 (2021), Draft 1, the "Fiscal Year 2022 Budget" of the County of Maui, Appendix B, "Revenues – Fees, Rates, Assessments and Taxes", as it pertains to the Department of Finance, General Fund by adding "Transient Accommodations Tax".

I, KATHY L. KAOHU, County Clerk of the County of Maui, State of Hawaii, DO
HEREBY CERTIFY that the foregoing BILL NO. 110 (2021) was passed on First Reading
by the Council of the County of Maui, State of Hawaii, on the 1st day of October, 2021,
by the following vote:

AYES: Councilmembers Gabriel Johnson, Kelly T. King, Tamara A.M. Paltin, Shane M. Sinenci, Yuki Lei K. Sugimura, Vice-Chair Keani N.W. Rawlins-Fernandez, and Chair Alice L. Lee.

NOES: None.

EXCUSED: Councilmembers Natalie A. Kama and Michael J. Molina.

DATED at Wailuku, Maui, Hawaii, this 12th of October, 2021.



KATHY L. KAOHU, COUNTY CLERK
COUNTY OF MAUI, STATE OF HAWAII

Copies of the foregoing Bill, in full, are on file in the Office of the County Clerk,
County of Maui, for use and examination by the public.