



# The County of Maui

Council Chamber  
200 South High Street, 8th  
Floor  
Wailuku, Hawaii 96793

## Legislation Text

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**File #:** BF-79 CC 17-359, **Version:** 2

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### **AMENDMENTS TO CHAPTER 3.48, MAUI COUNTY CODE, RELATING TO REAL PROPERTY TAX (BF-79)**

The Committee is in receipt of the following:

1. County Communication 17-359, from Councilmember Hokama, relating to amendments to Chapter 3.48, Maui County Code, relating to Real Property Tax.
2. Correspondence dated October 16, 2017, from the Department of the Corporation Counsel, transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.48, MAUI COUNTY CODE, TO CLASSIFY REAL PROPERTY USED AS SHORT-TERM RENTAL HOMES OR TRANSIENT VACATION RENTALS AS "SHORT-TERM RENTAL" FOR TAX VALUATION PURPOSES." The purpose of the proposed bill is to (1) classify real property as "Short-Term Rental" for tax valuation purposes, for lodging and dwelling units occupied by transient tenants for periods of less than six consecutive months, including properties granted a short-term rental home permit, transient vacation rental permit, or conditional permit allowing transient vacation rental use, unless classified as "time share," "hotel and resort," or "commercialized residential;" and (2) classify real property as "hotel and resort" for tax valuation purposes, for lodging and dwelling units occupied by transient tenants for periods of less than six consecutive months, have eight or more lodging or dwelling units, and employ more than twenty full-time persons, unless classified as "time share" or "commercialized residential."

The Committee may consider whether to recommend passage of the proposed bill on first reading, with or without revisions. The Committee may also consider other related action.