



## Legislation Text

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**File #:** BFED-52 CC 21-354, **Version:** 4

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### COUNTY TRANSIENT ACCOMMODATIONS TAX (BFED-52)

The Committee is in receipt of the following:

1. County Communication 21-354, from Council Vice-Chair Keani N.W. Rawlins-Fernandez, transmitting a proposed bill entitled "A BILL FOR AN ORDINANCE ESTABLISHING CHAPTER 3.47, MAUI COUNTY CODE, IMPLEMENTING A COUNTY TRANSIENT ACCOMMODATIONS TAX." The purpose of the proposed bill is to establish a Chapter 3.47, Maui County Code, establishing a 3 percent transient accommodations tax 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.
2. Correspondence dated August 26, 2021, from the Department of the Corporation Counsel, transmitting a revised proposed bill entitled "A BILL FOR AN ORDINANCE ESTABLISHING A NEW CHAPTER 3.47, MAUI COUNTY CODE, IMPLEMENTING A COUNTY TRANSIENT ACCOMMODATIONS TAX." The purpose of the revised proposed bill is to 1) add under Section 3.47.150, Penalty and interest, "or the maximum amount allowed under the revised charter of the County of Maui (1983), as amended, whichever is the lesser," 2) add under Section 3.47.170, Director of finance, "or other entity approved or designated by the county council," 3) clarify under Section 3.47.050, Registration, and Section 3.47.120, Appeals, the time period for the appeals process, and 4) add under Section 3.47.030, Imposition of tax, a reference to time shares.

The Committee may consider whether to recommend passage of the revised proposed bill on first reading, with or without revisions. The Committee may also consider whether to recommend the filing of County Communication 21-354 and other related action.