

STAND. COM. REP. NO. 1823 -12

Honolulu, Hawaii

April 27 , 2012

RE: S.B. No. 3017
S.D. 2

Honorable Calvin K.Y. Say
Speaker, House of Representatives
Twenty-Sixth State Legislature
Regular Session of 2012
State of Hawaii

Sir:

Your Committee on Finance, to which was referred S.B. No. 3017, S.D. 2, entitled:

"A BILL FOR AN ACT RELATING TO THE TRANSIENT ACCOMMODATIONS TAX,"

begs leave to report as follows:

The purpose of this measure is to clarify that the daily \$10 taxes on transient accommodations furnished on a complimentary or gratuitous basis include certain types of prizes or gifts, but do not include transient accommodations furnished as part of a tourism industry promotional or marketing activity.


The Hawai'i Lodging & Tourism Association, Starwood Hotels and Resorts - Hawai'i and French Polynesia, and Outrigger Hotels and Resorts testified in support of this measure. The Hawai'i Tourism Authority and Tax Foundation of Hawaii offered comments.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 3017, S.D. 2, and recommends that it pass Third Reading.

SB3017 SD2 HSCR FIN HMS 2012-3774



Respectfully submitted on
behalf of the members of the
Committee on Finance,


MARCUS R. OSHIRO, Chair



