

STAND. COM. REP. NO. **337**

Honolulu, Hawaii

FEB 19 2015

RE: S.B. No. 284
S.D. 1

Honorable Donna Mercado Kim
President of the Senate
Twenty-Eighth State Legislature
Regular Session of 2015
State of Hawaii

Madam:

Your Committees on Tourism and International Affairs and
Water and Land, to which was referred S.B. No. 284 entitled:

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

beg leave to report as follows:

The purpose and intent of this measure is to allocate
transient accommodations tax revenues to the special land and
development fund to be expended in accordance with the long-range
strategic plan for tourism developed by the Hawaii Tourism
Authority.

Your Committees received testimony in support of this measure
from the Department of Land and Natural Resources, Hawaii Tourism
Authority, Hawaii Lodging & Tourism Association, and Nature
Conservancy. Your Committees received comments on this measure
from the State-County Functions Working Group and Tax Foundation
of Hawaii.

Your Committees find that Act 161, Session Laws of Hawaii
2013, in part, allocated \$3,000,000 of transient accommodations
tax revenues subject to the mutual agreement of the Board of Land
and Natural Resources and the Board of Directors of the Hawaii
Tourism Authority in accordance with the Hawaii Tourism Authority
strategic plan. Act 161 specified an amount "of the excess
revenue deposited into the general fund" but did not provide
authority to expend the funds; therefore, to date, the Department
of Land and Natural Resources has not received any of the funding



intended for it by Act 161 for the 2013-2014 fiscal year or the current fiscal year. Your Committees find that this measure solves the issue of authority to expend the funds.

Your Committees also find that, as recommended in testimony by the Department of Land and Natural Resources, the language of this measure should be further clarified and an effective date of upon approval will allow for access to funds intended to be used during the current fiscal year.

Accordingly, your Committees have amended this measure by:

- (1) Specifying that the allocation of transient accommodations tax revenues to the special land and development fund is to be expended pursuant to title 12, Hawaii Revised Statutes, and in accordance with the long-range strategic plan of the Hawaii Tourism Authority and removing the requirement that the expenditure be in accordance with a mutual agreement of the Board of Land and Natural Resources and Board of Directors of the Hawaii Tourism Authority;
- (2) Amending the language authorizing use of the transient accommodations tax revenues allocated to the special land and development fund for certain operation and maintenance costs of public lands to instead be for certain operation and maintenance costs of state parks, beaches, and trails, and costs associated with improving enforcement of ancillary regulations;
- (3) Changing the effective date to be upon approval; and
- (4) Making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the records of votes of the members of your Committees on Tourism and International Affairs and Water and Land that are attached to this report, your Committees are in accord with the intent and purpose of S.B. No. 284, as amended herein, and recommend that it pass Second Reading in the form attached hereto as S.B. No. 284, S.D. 1, and be referred to the Committee on Ways and Means.



Respectfully submitted on
behalf of the members of the
Committees on Tourism and
International Affairs and Water
and Land,



LAURA H. THIELEN, Chair



GILBERT KAHELE, Chair



The Senate
 Twenty-Eighth Legislature
 State of Hawai'i

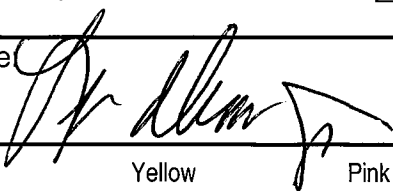
Record of Votes
Committee on Tourism and International Affairs
TSI

Bill / Resolution No.:*	Committee Referral:	Date:		
<i>SB 284</i>	<i>TSI/WTL, WAM</i>	<i>02/11/15</i>		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is:				
<input type="checkbox"/> Pass, unamended 2312	<input checked="" type="checkbox"/> Pass, with amendments 2311	<input type="checkbox"/> Hold 2310		
<input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
KAHELE, Gilbert (C)	✓			
ENGLISH, J. Kalani (VC)	✓			
TANIGUCHI, Brian T.	✓			
TOKUDA, Jill N.				✓
SLOM, Sam				✓
TOTAL	<i>3</i>			<i>2</i>
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
<i>Gilbert Kahele</i>				
Distribution:				
Original File with Committee Report	Yellow Clerk's Office	Pink Drafting Agency	Goldenrod Committee File Copy	

*Only one measure per Record of Votes

The Senate
Twenty-Eighth Legislature
State of Hawai'i

Record of Votes
Committee on Water and Land
WTL

Bill / Resolution No.:	Committee Referral:	Date:		
SB 204	TSI/WTL, WAM	02. B. 15		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is:				
<input type="checkbox"/> Pass, unamended 2312	<input checked="" type="checkbox"/> Pass, with amendments 2311	<input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313		
Members	Aye	Aye (WR)	Nay	Excused
THIELEN, Laura H. (C)	✓			
GALUTERIA, Brickwood (VC)				✓
IHARA, Jr., Les	✓			
RIVIERE, Gil	✓			
RUDERMAN, Russell E.	✓			
SHIMABUKURO, Maile S.L.	✓			
SLOM, Sam				✓
TOTAL	5	0	0	2
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature 				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one measure per Record of Votes