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COUNTY COUNCIL
COUNTY OF MAUI
200 S. HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.MauiCounty.us

February 2, 2021

TO: Honorable Glenn Wakai, Chair
Senate Committee on Energy, Economic Development, and Tourism

FROM: Alice L. Lee
Council Chair 

DATE: February 3, 2021

SUBJECT: **SUPPORT OF SB 139, RELATING TO THE TRANSIENT ACCOMMODATIONS TAX**

Thank you for the opportunity to testify in SUPPORT this important measure. The purpose of this measure is to revise county allocations of Transient Accommodations Tax revenues to reflect the growth in each population of each respective county.

The Maui County Council has not had the opportunity to take a formal position on this measure. Therefore, I am providing this testimony in my capacity as an individual member of the Maui County Council.

I SUPPORT this measure for the following reasons:

1. TAT-distribution percentages should be revised to reflect the population growth of each county to ensure fair allocation of revenue.
2. From 2010 to 2017, the City and County of Honolulu's population grew by 3.7 percent, a lower rate than any other county. This measure would reallocate TAT distribution to reflect other counties' greater rate of growth.
3. Data from the 2020 United States Census, due to be released on March 31, 2021, will provide additional information to guide the reallocation of TAT revenue.

For the foregoing reasons, I SUPPORT this measure.

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