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February 17, 2021

TO: Honorable Mark M. Nakashima, Chair
House Committee on Judiciary and Hawaiian Affairs

FROM: Alice L. Lee
Council Chair

DATE: February 17, 2021

SUBJECT: **OPPOSITION TO HB 1314 HD1, RELATING TO TAXATION**

Thank you for the opportunity to testify in **OPPOSITION** to this important measure. This measure would repeal the allocation of Transient Accommodations Tax revenue to the counties.

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 **OPPOSE** this measure for the following reasons:

1. The bill repeals the allocation of TAT revenue to the counties. The TAT is a vital source of county funding.
2. The counties directly support the very visitor services—such as county beaches and other parks, public safety, streets and highways, and tourism marketing—that generate TAT.
2. With the economy down and all levels of government struggling to maintain vital services, now is not the time to arbitrarily and callously take funds away from the counties.

For the foregoing reasons, I **OPPOSE** this measure.