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February 8, 2022

TO: Honorable Richard H.K. Onishi, Chair
House Committee on Labor and Tourism

FROM: Alice L. Lee
Council Chair

DATE: February 8, 2022

SUBJECT: **SUPPORT OF HB 1839, RELATING TO TRANSIENT ACCOMODATION TAX**

Thank you for the opportunity to testify in **SUPPORT** of this important measure. The purpose of this measure is to classify camper vans a type of transient accommodation, the rental of which is subject to the transient accommodations tax.

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. Businesses and private individuals are increasingly renting camper vans to visitors that essentially function as transient accommodations in lieu of hotel rooms or transient vacation rentals; therefore, camper van rental operations should register and tax renters in the same way as other types of transient accommodations.
2. The proliferation of thousands of illegal transient accommodation rentals has decreased the State's housing supply and resulted in over \$100 million in general excise tax and transient accommodation tax going uncollected.
3. Providing the counties with additional funding from TAT revenue for the purpose of enforcing transient accommodation regulations should also be considered to further efforts to eliminate illegal short-term rentals.
4. The additional funding from TAT revenue will further aid the counties with their enforcement efforts.

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