

Bill 40, CD1 Testimony

MISC. COM. 567

From: CLK Council Info
Sent: Wednesday, November 3, 2021 10:20 AM
Subject: Budget Testimony

Written Testimony

Name Kizzy Corbin
Phone
Email Kizzycorbin@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization
Honolulu County Council | 11.10.2021
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Dear members of the budget committee,

My name is Kizzy Corbin; Marketing Director at Berkshire Hathaway HomeServices Hawai'i Realty, born and raised in Kaneohe, current resident of Diamond Head and I am testifying in support of Bill 40, Relating the City & County of Honolulu Transient Accommodation Tax.

Written
Testimony

I am submitting testimony today on behalf of the irreplaceable natural resources that Hawai'i provides our residents and visitors. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life, and our economic engine. Similarly, these resources are entangled with our visitor sector, as a tourism economy would not exist if our natural resources continue to degrade at the rate they currently are. For this reason, I support an allocation of 33.33% of additional TAT funding should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds should be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Kizzy Corbin

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Wednesday, November 3, 2021 2:51 PM
Subject: Council Testimony

Written Testimony

Name Marissa Miller
Phone
Email mrmiller@conservation.org
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Organization
Conservation International
Aloha kākou,

My name is Marissa Miller. I was born and raised on O'ahu and I currently work for Conservation International and Sustainable Coastlines Hawaii. As a young adult who feels deeply connected to our 'āina and to our community, I have seen the impacts of tourism on our island home and I have been heavily involved in conservation and sustainability initiatives to try to protect our natural and cultural resources starting at a very young age. I am testifying in support of Bill 40, Relating the City & County of Honolulu Transient Accommodation Tax because I believe we have an opportunity to utilize this tax for the benefit of our nature, culture, and for all of our futures here in Hawai'i.

Written Testimony I am submitting testimony today on behalf of the irreplaceable natural resources that Hawai'i holds, and the ecosystem benefits they provide for both our residents and visitors. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life, and our economic engine. Similarly, these resources are entangled with our visitor sector, as a tourism economy would not exist if our natural resources continue to degrade at the rate they currently are. Our environment is severely underfunded. For this reason, I support allocating 33.33% of additional TAT funding to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Tourism dollars should be utilized for stewardship of the very aspects of Hawai'i that tourists come to visit.

Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources. The original intent of the TAT was to enhance the visitor experience. Because ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for your time and for the opportunity to testify in support of Bill 40.

A hui hou,
Marissa Miller

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Thursday, November 4, 2021 5:47 AM
Subject: Council Testimony

Written Testimony

Name	Adam Wayson
Phone	
Email	Adamswayson@gmail.com
Meeting Date	11-04-2021
Council/PH Committee	Council
Agenda Item	Green Fee
Your position on the matter	Support
Representing Organization	Self
Written Testimony	Please take revenue from tourism and place it directly back into our ecosystem to preserve and educate
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Thursday, November 4, 2021 11:05 AM
Subject: Council Testimony

Written Testimony

Name Valerie Eshelman
Phone
Email Eshelmanvalerie@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Comment
Representing Organization Self

Honolulu County Council | 11/4/21
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Dear members of the budget committee,

My name is Valerie Eshelman, resident of O`ahu and student at UHM; and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

Written Testimony

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life, and our economic engine. Similarly, these resources are entangled with our visitor sector, as a tourism economy would not exist if our natural resources continue to degrade at their current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds should be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Valerie Eshelman

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Thursday, November 4, 2021 3:10 PM
Subject: Council Testimony

Written Testimony

Name	Juliana Rhee
Phone	
Email	juliana.rhee@lejardinacademy.org
Meeting Date	11-10-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing	Self
Organization	
Written Testimony	
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Thursday, November 4, 2021 6:50 PM
Subject: Council Testimony

Written Testimony

Name Christine Thompson
Phone
Email christine-thompson@hotmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony I support the TAT 1/3 to go to natural resources to better mitigate the impact of visitors to the fragile ecosystem of Oahu. This is very important to support the protection of resources that make Oahu so special and desirable, including beaches and parks. More revenue needs to be directed back to the environment if we want to protect what we have left of native, wild, and natural Oahu. From the plants to the birds to the people, we must make these changes. Thank you.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Thursday, November 4, 2021 8:07 PM
Subject: Council Testimony

Written Testimony

Name Cindy Pritts
Phone
Email Littlebigbug@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony

Dear members of the budget committee,
My name is Cindy Pritts and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under

threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,
Cindy Pritts

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

Honolulu County Council | 11/4/21
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Dear Members of the Budget Committee,

My name is Alyssa Masuda and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. ***I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.***

- Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.
- The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.
- Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, ***we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.***

Thank you for the opportunity to testify,

Alyssa Masuda

From: CLK Council Info
Sent: Friday, November 5, 2021 7:58 AM
Subject: Council Testimony

Written Testimony

Name Danielle Surface
Phone
Email notes4danielle@hotmail.com
Meeting Date 11-10-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha. I am writing to share my support for BILL 40 and dedicating at least 1% of a visitor tax to caring for natural resources in Hawaii.

We all saw the impact of our visitors as never before when they weren't able to come, and our island was able to rest and rejuvenate. Since then, we have also seen the struggle as visitors returned.

Written
Testimony

Since tourism is such a massive part of our industry, let's make it help support our home and people in more tangible ways. Creating sustainable "green" jobs for the community and restoring more beautiful spaces for both residents and visitors is a win for everyone.

Also, if we are serious about addressing climate change, this must happen.

Mahalo,

Danielle Surface.

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 5, 2021 8:04 AM
Subject: Council Testimony

Written Testimony

Name Kealohi
Phone
Email Kealohi808@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony

As a kanaka maoli that has been a steward that continuously works the land, I believe it is unfair that our state puts little resources into the life of our land and instead prioritizes our tourism economy. To help those that try to maintain our aina to its best, we should be compensated for our work and be able to have the funds to keep hiring more kanaka to help in this effort of aina restoration. Using tourism funds is the least we can do to support this effort, but that is not the only thing we should consider. For every non profit doing restoration work, there are between 3-10 workers which is not nearly enough hands to be working the 100's to 1000's of acres of land we have through out Hawai'i. Tourist coming to the island should be required to participate in the restoration projects many of our kanaka work on because it gives back to our state as well as our land. With that we have continuous help and support throughout our island which is not just dependent on a small number of residence that volunteer their time every once in a while to help. There needs to be more hands in this effort of restoration and I believe using our tourist is one way to do so

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Thursday, November 4, 2021 7:23 PM
Subject: Budget Testimony

Written Testimony

Name Gabriela Correa
Phone
Email Brazilwolf@outlook.com
Meeting Date 11-10-2021
Council/PH Committee Budget
Agenda Item Bill 40 – Relating to the Transient Accommodation Tax Testimony in Support & With Comments
Your position on the matter Support
Representing Self
Organization

Dear members of the budget committee,

My name is Gabriela Correa, a concerned citizen, and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

Written
Testimony

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain

Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Gabriela Correa

Testimony
Attachment

Accept Terms
and Agreement

1

IP: 192.168.200.67

From: CLK Council Info
Sent: Thursday, November 4, 2021 7:32 PM
Subject: Budget Testimony

Written Testimony

Name Danya Weber
Phone
Email laulimahawaii@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Organization
Organization Laulima Conservation LLC

My name is Danya Weber and I am a conservation biologist, graduate student at UH Mānoa, and owner of a small business called Laulima Conservation. I am in strong support of Bill 40.

Written Testimony

My entire life is dedicated to the protection and preservation of the native species that call Hawai'i home. I have spent my career trying to save our endangered species and restore our special ecosystems. My reasoning for pursuing a PhD is to contribute as much as I can to Hawaiian ecosystems. My entire business is built upon raising awareness of native Hawaiian flora and fauna, while donating proceeds back into conservation. In the four years I have owned my business, I have seen immense support from the local community as they profess their love the plants and animals we share our home with. From my experience as a small business owner, it appears certain that the local community wants to find better ways to protect native species. We simply need the funds to do so.

Tourism presents serious impacts to our native ecosystems. TAT funding would mitigate these impacts while also preserving the native flora and fauna that inspired Hawaiian culture. The health of our native ecosystems directly impacts the quality of our watersheds and health of our society. This funding is critical for the future of Hawai'i.

Sincerely,
Danya Weber, owner of Laulima Conservation

Testimony Attachment
Accept Terms and Agreement

1

From: CLK Council Info
Sent: Friday, November 5, 2021 8:41 AM
Subject: Budget Testimony

Written Testimony

Name Alexandra Kahn
Phone
Email Hello@planitvisionbranding.com
Meeting Date 11-10-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Organization
Organization PlanIt Environmental Vision + Branding
Aloha,

Written Testimony

My name is Alexandra Kahn and I run a marketing agency dedicated to helping small or new sustainable businesses, or larger/established businesses who want to become more sustainable. I see such an increase in companies and people wanting to do better, but they are all devastated by the negative impact brought through uneducated, irresponsible tourism. This impact is seen not just through environmental damage, but also waste production, mass importing, congestion, etc.

I believe that this tax should be created but that it should also have 100% of its collections go towards a special fund for our beaches and parks. It should go towards help with cleaning, beach and trail erosion, corals, educational signs, shoe cleaning stations, better waste management options, trail maintenance, and so much more.

Additionally, there is an opportunity to provide education to each incoming tourist about their personal impact on our island and on our planet. There is a lack of awareness between consumerist behavior and the aftermath, but this can change, and Hawai'i can do that.

We have this opportunity to do better for our planet, for our people, and for our islands. This fee, if properly utilized, can be a huge and positive step forward.

Mahalo for considering this bill and this potential use for the tax and I hope you pass it and appropriate all funds to this special fund.

Alexandra Kahn

From: CLK Council Info
Sent: Friday, November 5, 2021 8:32 AM
Subject: Budget Testimony

Written Testimony

Name	Annie
Phone	
Email	annielarson06@gmail.com
Meeting Date	11-10-2021
Council/PH Committee	Budget
Agenda Item	Bill 40
Your position on the matter	Support
Representing Organization	Self
Written Testimony	My name is Annie I am a student at the University of Hawaii, and I am testifying in support of Bill 40.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 5, 2021 9:59 AM
Subject: Council Testimony

Written Testimony

Name Carissa Cabrera
Phone
Email carissacabrera1@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Aloha,

Written Testimony

I am testifying as an individual on behalf of the natural resource allocation of the TAT revenue. At this time, it is critical that we restore and regenerate the natural resources that underpin our islands, culture, economy, and visitor experience. Without the foundational health of our ecosystems, beaches, parks, and other green spaces, the developmental initiatives being prioritized for the visitor sector are useless. Hawai'i is one of the most unique visitor destinations in the world, and investing in our green infrastructure is paramount to the long-term sustainability of our economy and climate resiliency.

At this time, Honolulu bears significant pressure from visitors, even in the wake of the pandemic. These visitor impacts that we all have observed must be mitigated, and it is only fair that the financing of that mitigation comes from the visitors themselves.

I believe that 1% of the addition 3% should be allocated towards our natural resources, because our home needs it now more than ever.

With aloha,
Carissa Cabrera

Testimony
Attachment
Accept Terms
and Agreement 1

From: CLK Council Info
Sent: Friday, November 5, 2021 8:49 AM
Subject: Housing and the Economy Testimony

Written Testimony

Name Chris Gonzales
Phone
Email Tofergofer@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Housing and the Economy
Agenda Item Bill 40
Your position on the matter Comment
Representing Self
Organization

Written Testimony

The hemorrhaging of Hawaii's resources is unacceptable. The exploration of workers depletes the resources of works and economy, while also putting your profits at risk (which shouldn't be above the well being of the people who have ancestry to this island). It's absurd to think that there is push back into funding this island community and eco system. This tax must be benefit the people providing all of these serves, the native Hawaii families and communities.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 5, 2021 11:01 AM
Subject: Council Testimony

Written Testimony

Name Catherine Orlans
Phone
Email corlans@outlook.com
Meeting Date 11-10-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written
Testimony

I support the collection of the TAT tax at our county level. I do not support a percentage of that tax going towards HART unless they can first complete the system to Ala Moana without dipping into this TAT. It would be great to see HART have operating revenue first before they ask for this additional percentage. Instead, I fully support the city setting aside a portion of the TAT to fund our city parks, improve infrastructure, and support our natural resources since all visitors have a more direct impact to these areas as opposed to just a few visitors that may opt into using public transportation. Let's not forget that our community voted for the rail so it's being build for us, not for visitors.

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 5, 2021 11:27 AM
Subject: Council Testimony

Written Testimony

Name Jeanne Herbert
Phone
Email jeannebherbert@gmail.com
Meeting Date 11-10-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony Aloha council members, I strongly urge you to support a 1% carveout to fund restoration, management and protection of our natural resources. Sadly, this is underfunded by over \$300,000,000 per year. This funding would create a sustainable source of funds to protect our most precious natural resources for visitors and residents alike. We have an opportunity to partner with our visitors to support positive management of our resources.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 5, 2021 12:29 PM
Subject: Council Testimony

Written Testimony

Name Leslie Keating
Phone
Email keating.leslie@gmail.com
Meeting Date 11-10-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Honolulu County Council | 11/5/21
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Dear members of the budget committee,

My name is Leslie Keating a resident of Kapolei and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

Written
Testimony

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches,

parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Leslie Keating

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 5, 2021 2:08 PM
Subject: Council Testimony

Written Testimony

Name Alanna Hagerman
Phone
Email Anhager96@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony

Dear members of the budget committee, my name is Alanna Hagerman, I'm a Sustainability major, and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. The beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving the natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on the natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under

threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on the islands.

Thank you for the opportunity to testify,
Alanna Hagerman

Testimony

Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 5, 2021 3:14 PM
Subject: Council Testimony

Written Testimony

Name Matt L
Phone
Email mattcalling@gmail.com
Meeting Date 11-09-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Dear members of the budget committee,

I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

Written Testimony

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be

appropriate to include this in the scope of TAT funding.
Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,
Matt L

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 5, 2021 3:39 PM
Subject: Council Testimony

Written Testimony

Name Tehani Hart
Phone
Email trhart@usfca.edu
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Dear members of the budget committee,

My name is Tehani Hart, 23 years old, born and raised on Oahu; and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

Written
Testimony

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is

essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding. Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Tehani Hart

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 5, 2021 7:45 PM
Subject: Parks and Community Services Testimony

Written Testimony

Name Ann Barlow
Phone
Email Akmooney@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Parks and Community Services
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony Aloha, I'd like to fully support a portion of tourist dollars (through the TAT) being allocated to protecting our natural resources here in the islands. Clean beaches and clean water are essential to our way of life and when tourists come to enjoy the resources Hawai'i has to offer, some portion of their money should be used towards maintaining the ecosystem they have come to enjoy. Mahalo nui loa, Ann

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Saturday, November 6, 2021 4:34 AM
Subject: Council Testimony

Written Testimony

Name	Brandon M Moskos
Phone	
Email	bmoskos31@gmail.com
Meeting Date	11-22-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing Organization	Self
Written Testimony	Time to start finding more resources for clean water and land in Oahu, and all Hawaiian Islands. Budget does not have to be extraordinary to get this done! We need to give back to our Hawaiian islands.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Saturday, November 6, 2021 7:14 AM
Subject: Parks and Community Services Testimony

Written Testimony

Name Isabel Riethbrock
Phone
Email isabelriethbrock@yahoo.com
Meeting Date 11-10-2021
Council/PH Committee Parks and Community Services
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony Please help the locals feel more at home, if tourists can afford a luxury getaway, they can at least help our economy in a truthfully impactful way.

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Saturday, November 6, 2021 2:40 PM
Subject: Council Testimony

Written Testimony

Name	Michelle Sayegh
Phone	
Email	M.sayegh@me.com
Meeting Date	11-10-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing Organization	Self
Written Testimony	Our keiki and most residents livelihoods depends on tourism and it depends on our magical natural resources. So it behooves the state & county to provide enough financial support to keep our Aina healthy.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Saturday, November 6, 2021 4:59 PM
Subject: Council Testimony

Written Testimony

Name Kapulei Flores
Phone
Email kapuleif@gmail.com
Meeting Date 11-10-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written
Testimony

Honolulu regularly receives a mass amount of visitation from people around the world year around. These same visitors impact our island and natural environment in many ways, a lot of them negative. A way for those visiting to help give back to our natural resources that they are able to use at their disposal, would be creating a higher tax for tourist that would directly go back to taking care of the land. Money that would directly go to protecting and preserving our natural resources, our native plants and animals, and our water sources (including the ocean). It is about time that those who use our home as their vacation destination start giving back to our land, natural resources, and native species.

Testimony
Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 7, 2021 2:29 AM
Subject: Council Testimony

Written Testimony

Name	Ana Livia Salomão rodrigues
Phone	
Email	anaapple07@hotmail.com
Meeting Date	11-12-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing	Organization
Organization	
Written Testimony	We need to protect the native land and it's beauty.
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 7, 2021 5:46 AM
Subject: Council Testimony

Written Testimony

Name Xavier
Phone
Email xavierds111@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony This Bill is vital and critical for the continued conservation of our natural resources. Almost, if not every native species, plant etc is endangered or extinct. Visitors to Hawaii should continue to be taxed for their stay here and part of this money should go towards the natural resources of our land. There is not enough funding going into the protection and conservation of our resources. The \$24 million gathered annually would drastically increase the likelihood of survival for Hawaii's native species and resources.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 7, 2021 7:33 AM
Subject: Council Testimony

Written Testimony

Name Shannon McClish
Phone
Email shannonmcclish55@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Dear members of the budget committee,

My name is Shannon and I am testifying in strong support of Bill 40 to impose a Honolulu Transient Accommodation tax.

I strongly believe this initiative is in Hawai'i best interests and is responsible to protect natural resources. Our beaches, parks, reefs, forests are unique and priceless. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

Written Testimony

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts

needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Shannon

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 7, 2021 7:47 AM
Subject: Council Testimony

Written Testimony

Name Olivia Donnini
Phone
Email olivia.donnini@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

My name is Olivia and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax. I am a tourist, one who would be directly impacted by the increase in your TAT. I will happily pay said increase, provided 1% of it goes toward conservation and maintenance efforts for your beautiful natural resources.

Written Testimony I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i

faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Testimony

Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 7, 2021 3:54 PM
Subject: Council Testimony

Written Testimony

Name Denise Boisvert
Phone
Email infofordenise@yahoo.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Aloha - I am in FULL SUPPORT of Bill 40 because even though it is said that "Mother Nature bats last", we know she needs help!

Written Testimony Bill 40 will help to mitigate the impact of visitors on our public facilities and natural resources - in other words, to, at the very least, lessen the major wear and tear and devastation caused by uncontrolled overtourism!

If you want people to come to and spend their money in Hawaii, we need to maintain what it is they are coming to do and see. If the tax deters some tourists, then so be it; but those who come will help to pay to try to keep Hawaii beautiful for all - including those who actually live here.

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 7, 2021 4:11 PM
Subject: Council Testimony

Written Testimony

Name Kim Jorgensen

Phone

Email hawaiicondo@yahoo.com

Meeting Date 11-10-2021

**Council/PH
Committee** Council

Agenda Item Bill 40

**Your position on
the matter** Support

**Representing
Organization** Self

**Written
Testimony** I'm submitting testimony in **STRONG SUPPORT** of Bill 40 as long as most of the tax collected is really used to mitigate the impact of tourism on our public facilities and natural resources.

**Testimony
Attachment**

**Accept Terms
and Agreement** 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 7, 2021 7:44 PM
Subject: Council Testimony

Written Testimony

Name Johanna Stone
Phone
Email pomaistone@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Honolulu County Council | 11/4/21
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Aloha nui mai nō kākou e nā hoa ʻē,

My name is Johanna K Stone, I descend from these lands that you are currently occupying. We have cultivating abundance for all in this land since the beginning of time. Our life ways have always provided for all, whereas we value the collective over the individual.

Written
Testimony

I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax. It is time for those who are tourists here that use our resources, pollute our ancestors in the form of 'āina, and come with unreal levels of entitlement encouraged by America and those who prostitute our 'āina for the sake of service to self and at the detriment of our people and ancestors, to finally START to reciprocate all that they enjoy here in our lands and actually GIVE BACK to the places they say they enjoy because of the beauty, yet ironically and egregiously intentionally or ignorantly desecrate and DESTROY and the expense of US, as residents and descendants.

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches,

parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

This would be the BARE MINIMUM you can do as an elected political official in ensuring that we will still have resources to live off of. The irony is that our ancestors in the for of 'āina are prostituted and the tourism industry and tourists give back NOTHING to that which they are prostituting. This is egregious. Learn to listen to our people and invest in an infrastructure that will REGULATE the out of control tourism and is DESTROYING our ancestors. We need STANDARDS. We currently have NONE.

Mahalo for the opportunity to testify,
Johanna K Stone

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Saturday, November 6, 2021 9:36 AM
Subject: Budget Testimony

Written Testimony

Name Elizabeth Benyshek
Phone
Email vicechair@oahu.surfrider.org
Meeting Date 11-10-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha,

Written
Testimony

I am writing to express my strong support for Bill 40, which would enact a green fee for visitors known as the City & County of Honolulu Transient Accommodation Tax. Visitors come to Hawai'i to enjoy its incredible natural resources, including beaches, waves, forests and parks. It is vital that we preserve these resources, so that they may be enjoyed for generations to come. The green fee would provide funding for protection against climate change, extinction, erosion, and other ecological threats.

Thank you for your time and consideration,
Elizabeth Benyshek
Vice Chair, Surfrider Foundation O'ahu Chapter

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 7, 2021 5:05 PM
Subject: Public Infrastructure and Technology Testimony

Written Testimony

Name Kendra Nelson
Phone
Email Kendranelson50@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Public Infrastructure and Technology
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony

Dear members of the budget committee,
[Insert name and background]; and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate. For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,
Kendra Nelson

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 7, 2021 5:11 PM
Subject: Housing and the Economy Testimony

Written Testimony

Name Kaila Razonable
Phone
Email razonablek@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Housing and the Economy
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Honolulu County Council | 11/4/21
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Dear members of the budget committee,

My name is Kaila Razonable from Maui, and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

Written
Testimony

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor

experience, it would be appropriate to include this in the scope of TAT funding. Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats. This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Kaila Razonable

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 8, 2021 8:36 AM
Subject: Council Testimony

Written Testimony

Name Matt Geyer
Phone
Email keeipoilinthe ground@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item CR-294 Bill 40, CD1
Your position on the matter Support
Representing Organization Self

Written Testimony 50 years ago, Hawaii's workers and residents were doing much better than they are today. As companies increasingly take more money and resources off the islands, Hawaii loses out.
I support increasing the tax on tourists and using that money to offset the damage their tourism does to the environment, which currently the residents of Hawaii are paying to fix that damage with income tax.

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 8, 2021 9:09 AM
Subject: Council Testimony

Written Testimony

Name Michael Anderson
Phone
Email mapasince1980@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony I support the county in collecting TAT but I do not support HART getting a set portion of this fund. We should instead set aside a portion to protect our beaches, parks, hiking trails, and all of our natural resources and infrastructure (or lack of) that tourism impacts. HART should not use the TAT as a bailout for the poor management of their project so far. It is crucial for the future of tourism that we first take care of our public spaces before we fund the rail any more with tourism money.

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 8, 2021 12:51 PM
Subject: Council Testimony

Written Testimony

Name Kepa Barrett
Phone
Email kepabarrett@gmail.com
Meeting Date 11-10-2021
Council/PH
Committee Council
Agenda Item Bill 40
Your position
on the matter Support
Representing Self
Organization

Dear members of the budget committee,

My name is Walter "Kepa" Barrett, and I serve as an External Affairs Officer with Kupu - Hawai'i's leading environmental youth education non-profit. I am a kanaka maoli, born and raised here in these islands, and I am testifying as a sole individual - the views expressed herein do not necessarily reflect those of Kupu or it's sister compaies.

Written
Testimony I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. As a kanaka who had the privilege of working in conservation for the past decade, I have first-hand experience in understanding how our 'āina - our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life here in Hawai'i.

These resources are also our economic engine, serving as the primary attractor for Hawai'i visitors. The tourism economy would not exist without the abundance and beauty of Hawai'i's 'āina. If our it continues to degrade at the current rate, our economy would follow suit.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Kepa

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67



November 10, 2021

ATTN: City and County of Honolulu Council Members

SUBJECT: KUA Support for Bill 40

Aloha City and County of Honolulu Council Members:

Kua'āina Ulu 'Auamo (KUA) enthusiastically submits this testimony in support of Bill 40's provision to use a portion of the City's Transient Accommodations Tax (TAT) to mitigate the impacts of visitors on public facilities and natural resources. We also recommend that a specific percentage – **1 percent or more (or 33.33% of the funding)** - of the TAT be reserved to reinvest in managing visitor impacts on our precious environment.

Kua'āina Ulu 'Auamo means "grassroots growing through shared responsibility," our acronym KUA means backbone. KUA works to empower communities to improve their quality of life through caring for their environmental heritage together. We employ a community-driven approach that currently supports a network of more than 36 mālama 'āina (care for that which feeds) community groups collectively referred to as E Alu Pū (moving forward together), over 40 fishpond restoration projects and practitioners called the Hui Mālama Loko I'a (HMLI; the group that cares for fishponds), and the Limu (seaweed) Hui made up of limu loea (experts) all from across the state. Many of these efforts are on O'ahu and could support and/or benefit from this program in the work they do.

A primary function of KUA includes the support for the development of the 'auwai, a stream of resources tools, bridges and networks that help to cultivate and take our communities' work to greater levels. New or increased funding and resource flows that help government work better with its citizens in stewarding Hawai'i's environment will be key to the restoration of our too long neglected infrastructure and an important investment in the future of how we live and care for our home in a changing climate.

Pūpūkahi i holomua e ho'okanaka
(Let us unite to better the human condition)

Kevin K.J. Chang
Executive Director

kevin@kuahawaii.org

Honolulu County Council | 11/7/21
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Dear members of the budget committee,

My name is Zoe Uhr, I was born and raised in Hilo on the Big Island and am currently a sophomore at Bowdoin College in the state of Maine. I have never submitted a testimony in my life. I've signed dozens of petitions and shared many more... but this bill and this cause is of utmost importance.

I have worked in native Hawaiian forests for countless hours over summers, hiking, camping and learning all the native plants in native forests. I've also worked with Big Island Invasive Species over my years in high school, and to this day, learning about the sheer amount of invasive plants and animals that are restlessly impacting our delicate ecosystem. Witnessing firsthand the heartbreaking destruction of these forests, through invasive species, ranching, through the lack of awareness and care for them, is what made me go to college in the first place, it's what made me push myself to go to a difficult and strenuous secondary education. Every native plant and place I fell in love with brought the grief that goes along with loving an impermanent entity, one whose conservation is not prioritized, and whose presence is taken for granted.

Obviously this bill will not solve all the problems present in the conservation. But, change isn't brought by a single girl in Maine who's in love with her home in Hawai'i, it's brought by the government, those in charge and those that have the power to allocate funds and thus give more support to certain causes over others.

The visitors who come to the islands to experience the land's unique beauty have long overwhelmed the capacity of the environment and brought over and spread invasive species. They bring in millions upon millions of dollars to step on land that isn't being properly conserved, land that could be improved, for their own appreciation, through a higher tax.

For visitors to visit O'ahu without supporting the beautiful land they are stepping on in some way is illogical and unacceptable. Please, prioritize the protection and support of the land that all of you are relying on, that every visitor comes to see, and that is both irreplaceable and very quickly slipping from our fingers. I can't do much, but you can.

Our beaches, parks, reefs, forests, and natural resources are undeniably intertwined with our way of life and our economic engine. The tourism economy would not exist if our natural resources continue to degrade at the current rate. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

Please take my words into consideration and mahalo for the opportunity to testify,

Zoe Uhr
She/hers
Bowdoin College '24
zoegraceuhr@gmail.com



Founded 1889

PLUMBERS AND FITTERS LOCAL 675 UNITED ASSOCIATION



November 8, 2021

City Council of Honolulu
City Council Chair & Presiding Officer Tommy Waters
City Council Vice Chair Esther Kia'aina
Honolulu Hale
530 S. King St.
Honolulu, Hawai'i 96813

Re: Proposed Bill 40, CD1 (Comm. Report. 294-2021)- Relating to the Transient Accommodations Tax
Wednesday, November 10, 2021 at 10:00 am

Aloha Chair, Vice-Chair, and Committee Members;

Chartered in 1919, the Plumbers and Fitters UA, Local 675 is one of the oldest organized labor unions in Hawai'i and one of three 'licensed' skilled-construction trades, steeped in a rich history as one of Hawai'i's construction-industry pioneers.

On behalf of Local 675, Business Manager Val Ceria, it's hard-working members and their families, we would like to thank the Honolulu City Council for considering Bill 40, CD1 (2021) that seeks to establish a transient accommodations tax, where a portion of the transient accommodations taxes (TAT) collected during a fiscal year, be deposited into the general fund, into the transit fund established under Chapter 6, Article 61, and into a special account in the general fund to be used to mitigate the impacts of visitors on public facilities.

Mauī and Kaua'i recently adopted legislation imposing the 3 percent local TAT pursuant to HB862, and Hawai'i Island is considering a similar measure (Bill 81) to do the same.

Prior to the adoption of HB862 in the last legislative session, Hawai'i's various counties received a fixed shared amount of the state's annual TAT collections. The City and County of Honolulu received 44.1 percent of an annual \$103 million dollar allocation from the TAT collected by the state each year. These funds (approximately \$45 million dollars per year) were deposited into the City's general fund. HB862 repealed this revenue share and authorized each county to establish its own TAT of up to 3 percent of the state's annual TAT revenue for each respective county.

Locally collected TAT Revenue will assist the City in successfully completing the City's largest public works project to date and dedicate funding to maintaining public beaches and parks.

Prior to HB862, Hawai'i was one of five states¹ where its counties did not impose taxes on visitor accommodations.²

¹ Connecticut, Delaware, Hawai'i, Maine, and New Hampshire.

² State Lodging Taxes, National Conference of State Legislatures, October 20, 2020.

Currently, the state contributes approximately 75 percent of the Honolulu Rapid Transit Project (H RTP) funding while the federal government has allocated approximately 21 percent, and the city covers the remaining 4 percent.

Funds collected from a locally imposed hotel room tax as provided in Bill 40, CD1, will not only bring the City and County of Honolulu in line with other Hawai'i counties and the majority of local governments nationwide who impose a similar local visitor accommodations tax, but will provide funding necessary to address impacts to our community caused and/or contributed to by tourism.

Tourism-related studies and surveys indicate adverse socio-economic and environmental impacts from tourism on O'ahu and across our state.

Tourism has been linked to many of Hawai'i's adverse socio-economic and environmental impacts including but not limited to the overuse of beaches, hiking trails, parks and other natural resources, traffic impacts³, higher cost of living, and lack of affordable housing inventory^{4,5,6} resulting in the degradation of island resources and severe impact to many island residents overall quality of life and ability to afford to remain in Hawai'i.

Bill 40, CD1 not only provides the means to replace the City's revenue lost as a result of HB862, but dedicates a portion to addressing tourism-related impacts like the completion of the H RTP which addresses housing, cost of living and traffic impacts, and the restoration and maintenance of City facilities, including beaches and parks (Please note, prior to HB862, no funds were dedicated to mitigating impacts from visitors).

The H RTP serves as a catalyst that promotes smart, sustainable growth and mitigates tourism-related impacts on O'ahu.

The H RTP serves as a catalytic project that directly offsets tourist-related impacts; i.e.; increased traffic, higher cost of living, and severe lack of affordable housing. The H RTP through its transit-oriented development areas and related policies, facilitates and encourages directed smart and sustainable growth and redevelopment within the urban core and along the rail corridor.^{7,8}

Bill 40, CD1 provides that TAT revenues collected are used to improve the lives of our residents as well as our visitors experience while visiting the islands, and address tourism-related impacts to our communities.

Local 675 respectfully requests passage on Second Reading and looks forward to working with the City Council to adopt this very important measure. Mahalo for the opportunity to testify.

³ Hawai'i Tourism Authority recently (Sept. 2021) published the Destination Management Plan (DMAP) where through a survey, visitors indicated Oahu's traffic situation as a concern.

⁴ The Impacts of Vacation Rental Units in Hawai'i, SMS Research & Marketing Services, Inc., November 2016.

⁵ Spencer, D., Lesar, L., Szuster, B., & Eversole, D. (2020). Socioeconomic Impacts of Tourism in Kailua and Waimanalo, Hawai'i. A Contribution to the Windward O'ahu Tourism. Assessment. University of Hawai'i Sea Grant College Program. UNIHISEAGRANTTT-20-04.

⁶ Hawai'i Housing Planning Study 2019, SMS Research & Marketing Services, Inc., December 2019.

⁷ Transit-oriented development assistance will help Honolulu, HI make more housing more affordable, Aaron Westling, April 13, 2016, smartgrowthamerica.org.

⁸ The Interim Planned Development-Transit (IPD-T) permit under Ordinance 14-10. Established on June 20, 2014, the IPD-T permitting process allows "TOD projects prior to the adoption and implementation of the individual neighborhood TOD plans and TOD development regulations."

From: CLK Council Info
Sent: Monday, November 8, 2021 5:10 PM
Subject: Council Testimony

Written Testimony

Name Brittany Chambrella
Phone
Email waipuilanidayton@hotmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Dear members of the budget committee,

My name is Brittany Chambrella, I am a native resident and local business owner and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

Written Testimony I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources.

Hawai'i sees so many travelers throughout the year and requires regular care and preservation. The funds accumulated from these incoming travelers will help our people to do this kind of maintenance, ensuring that our islands remain beautiful and our wildlife and natural ecosystems intact.

Mahalo for the opportunity to testify,
Brittany Chambrella

Testimony
Attachment

Accept Terms
and Agreement 1



Honolulu County Republican Party

725 Kapiolani Blvd, C-105
Honolulu, HI 96813

November 8, 2021

Honolulu City Council
City and County of Honolulu
Honolulu, HI 96813

Dear Chairman Waters and Council Members,

RE: Bill 40 – Relating to the Transient Accommodations Tax

The Honolulu County Republican Party **OPPOSES** Bill 40.

The purpose of Bill 40 is to establish a transient accommodations tax for the City and County of Honolulu, provide for its imposition and disposition, and facilitate the receipt and deposit of the revenues derived from the transient accommodations tax.

We support and agree with the comments submitted by Joe Kent of the Grassroot Institute Hawaii. Additionally, this sounds like it will require more government workers to manage, collection of fees and fines, and enforce the ordinance; creating another bureaucratic nightmare.

We also oppose any use of TAT funds to support HART.

We respectfully urge you to **OPPOSE** Bill 40.

Respectfully,

A handwritten signature in black ink that reads "Brett Kulbis".

Brett Kulbis
Chairman
Honolulu County Republican Party
chair@oahugop.com

From: CLK Council Info
Sent: Monday, November 8, 2021 8:19 PM
Subject: Council Testimony

Written Testimony

Name Esther Kim
Phone
Email Estherk7@hawaii.edu
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization
Council Member Tommy Waters, Chair
Council Member Esther Kia`aina, Vice Chair
Bill 40

DATE: 10 Nov. 2021
TIME: 10 A.M. HST
PLACE: VIA VIDEOCONFERENCE

IN STRONG SUPPORT OF BILL 40 (2021), CD 1

Written
Testimony

I am writing in strong support of BILL 40 (2021), CD1 relating to transient accommodations tax.

Firstly, the pandemic revealed the detrimental effects of our heavy reliance on tourism, and while tourism will continue to be a source of income there are measures that can be implemented to mitigate the effects of heavy tourism as stated in this bill. During the long pause on tourism due to COVID-19, there were substantial and positive environmental effects which sparked a discussion centered around the need for better natural resource preservation. The TAT would further this initiative.

Secondly, the TAT will contribute to the completion of the rail and assist with O`ahu's heavy traffic. Honolulu has historically been ranked as having some of the nation's worst traffic congestion, according to INRIX, a traffic research firm, as well as Texas A&M Transportation Institute's travel time index. While reports like those show improvements over the years, funds that can help expedite and complete the Honolulu Rail Transit will be advantageous for our

island's workforce especially as many return to their workplaces.
Thank you for your consideration,
Esther Kim

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

Testimony of
Pacific Resource Partnership

City Council
City & County of Honolulu
Councilmember Tommy Waters, Chair
Councilmember Esther Kia'āina, Vice Chair

Bill 40 (2021), CD1—Relating to the transient accommodations tax
Wednesday, November 10, 2021

Aloha Chair Waters, Vice Chair Kia'āina, and Members of the Council:

Pacific Resource Partnership (PRP) writes in **strong support** of Bill 40 (2021), CD1 which establishes a Transient Accommodations Tax (TAT) for the City and County of Honolulu. We respectfully request that the final version of this bill contain a fixed percentage of the TAT dedicated to fund the Honolulu Rail Transit Project (Rail) for the completion of the 20-mile system containing 21 stations, from West Kapolei to Ala Moana. The source of this new revenue will come from visitors rather than residents, both of whom will use and ride the Rail when completed.

We respectfully request that you support Bill 40 (2021), CD1 to keep the discussion and debate moving forward. Every month that is allowed to pass without an established TAT for Honolulu, an opportunity to generate more revenue for county projects and services, including Rail, is lost.

Dedicating a fixed percentage of TAT to fund Rail will allow the County to use money from visitors to complete this important infrastructure project that will provide many benefits to the residents of Oahu, including but not limited to:

- Support the development of equitable transit-oriented communities where housing, commercial/retail, and community services will be facilitated by a robust multimodal transportation network comprised of public and private modes.
- Encourage the development of housing around rail stations, including much-needed affordable housing.
- Generate more real property tax revenue for the City from the construction of additional homes, businesses, and other facilities built around rail stations.

Pacific Resource Partnership
cdelaunay@prp-hawaii.com



(Continued From Page 1)

- Provide more job opportunities for Oahu's local workforce who will build rail and its surrounding communities in TOD areas, and who will work at businesses created in these new communities.
- Reduce Greenhouse Gas (GHG) emissions and other local air pollution by allowing drivers of vehicles to use Rail as an alternative mode of transportation.
- Incentivize more concentrated station-centric development to maintain open space and not force residents to seek housing in rural communities.

Given the above, we request your favorable decision on this bill.

Thank you for this opportunity to testify.

From: CLK Council Info
Sent: Monday, November 8, 2021 7:37 PM
Subject: Budget Testimony

Written Testimony

Name	Kaui Lucas
Phone	
Email	lucas@kaulana.net
Meeting Date	11-10-2021
Council/PH Committee	Budget
Agenda Item	Bill 40
Your position on the matter	Support
Representing Organization	Self
Written Testimony	TVRs in residential neighborhoods exacerbate economic exile of locals. Too many locals, and especially native Hawaiians are ecoomic refugees.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 7:59 AM
Subject: Council Testimony

Written Testimony

Name Camile Cleveland
Phone
Email camile.cleveland@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Dear members of the budget committee,

My name is Camile, and I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. It is long overdue that Hawaii allocate money from tourists dedicated to preserving its irreplaceable natural resources.

Written Testimony The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is

essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Camile Cleveland

Testimony
Attachment
Accept Terms
and Agreement ¹

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 12:07 AM
Subject: Public Safety Testimony

Written Testimony

Name Emmison
Phone
Email Emmisoncotton@outlook.com
Meeting Date 11-10-2021
Council/PH Committee Public Safety
Agenda Item Bill40
Your position on the matter Support
Representing Self
Organization

Hawaii should have a green fee, the money from the green fee should go towards the natural recourses of Hawaii. The money will go towards protecting the natural recourses of Hawaii and regenerating Hawaii's recourses.

Written Testimony I believe that the tourists should pay the green fee because the Hawaii culture has been threatened , the beaches and sacred sites have been destroyed by tourism.

The money should go back into restoring the Hawaii and the Hawaii culture.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 8, 2021 11:57 PM
Subject: Public Safety Testimony

Written Testimony

Name Lulu
Phone
Email Lseal24@cabra.catholic.edu.au
Meeting Date 11-10-2021
Council/PH Committee Public Safety
Agenda Item Bill 40
Your position on the matter Oppose
Representing Self
Organization

Hawaii should have a green fee, the money from the green fee should go towards the natural resources of Hawaii. The money will go towards protecting the natural resources of Hawaii and regenerating Hawaii's resources.

Written Testimony I believe that the tourists should pay the green fee because the Hawaii culture has been threatened, the beaches and sacred sites have been destroyed by tourism.

The money should go back into restoring the Hawaii and the Hawaii culture.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

**Testimony of The Nature Conservancy
In Support of Natural Resources Funding in Bill 40 (2021), CD 1: Relating to the Transient
Accommodations Tax**

Honolulu City Council
Wednesday, November 10, 2021 at 10:00 AM
City Council Chamber

Aloha Chair Waters, Vice Chair Kia'aina, and Members of the Council:

The Nature Conservancy (TNC) supports Bill 40's provision to use a portion of the City's Transient Accommodations Tax (TAT) to mitigate the impacts of visitors on public facilities and natural resources. TNC recommends that one percent of the City's TAT be reserved to reinvest in managing visitor impacts on our natural resources.

O'ahu's natural environment is the engine that drives our island's economy and a natural, recreational, and cultural treasure supporting our island lifestyle and livelihoods. Careful, thoughtful, and intentional conservation, management, and restoration is required to ensure our environment can withstand the increasing impacts of climate change while continuing to fuel our island's economic engine. TNC is proud of working in partnership with many local organizations, agencies, and communities to care for this vital and fragile resource for over 40 years in Hawai'i.

Increasing evidence demonstrates that locally-based collaborative efforts improve management and enhance sustainability. Here in Hawai'i, they also help to perpetuate culture, increase local food security, and ensure a more positive visitor experience. Dedicated funding from the City's TAT will help support these vital efforts to ensure our natural resources will continue to sustain O'ahu for generations to come.

The TAT is an appropriate mechanism for financing conservation because ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience. Most visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats. Beyond visitors, residents will also see the many benefits of investments in conservation and management of our natural resources.

Mahalo for the opportunity to provide testimony and for your support for O'ahu's natural resources.

Anthony Ching
anthony.ching@tnc.org

The Nature Conservancy, Hawai'i and Palmyra is a non-profit organization dedicated to the preservation of the lands and waters upon which all life depends. The Conservancy has helped protect more than 200,000 acres of natural lands in Hawai'i and Palmyra Atoll. We manage 40,000 acres in 13 nature preserves and work in over 50 coastal communities to help protect and restore the nearshore reefs and fisheries of the main Hawaiian Islands. We forge partnerships with government, private parties, and communities to protect forests and coral reefs for their ecological values and for the many benefits they provide to people.

BOARD OF TRUSTEES

Duke E. Ah Moo Paul D. Alston (Chair) Kris Billeter Dr. C. Tana Burkert Anne S. Carter Richard A. Cooke III Ka'iulani de Silva
Dave Eadie Matt Emerson Hon. Judith Epstein Dr. Alan M. Friedlander Benjy Garfinkle Sean A. Hehir Brett MacNaughton
Kathy M. Matsui Janet Montag Alicia Moy Bradley E. Smith Julie Smolinski Peter K. Tomozawa Richard N. Zwern

Ihupani Advisory Council: Christopher J. Benjamin Kenton T. Eldridge Eiichiro Kuwana Duncan MacNaughton Jean E. Rolles Crystal K. Rose
Founders: Samuel A. Cooke Herbert C. Cornuelle



HAWAII REGIONAL COUNCIL OF CARPENTERS

November 10, 2021

Honolulu City Council
City Council Chamber
Councilmember Tommy Waters, Chair
Councilmember Esther Kia'āina, Vice Chair

Statement of the Hawaii Regional Council of Carpenters –SUPPORT for Bill 40 (2021)—Relating to the transient accommodations tax

Chair Waters, Vice Chair Kia'āina, and Members of the council,

The Hawaii Regional Council of Carpenters would like to offer their support for Bill 40 relating to the transient accommodations tax.

Specifically, this bill must contain a fixed percentage of the TAT that is dedicated to funding for rail, so the city can finish the project in fiscally responsible way without the need to raise property taxes.

Dedicating a percentage of the TAT will also pay for the ongoing operations and maintenance of the system after construction has been completed, again, without the need to raise property taxes.

Modernizing our infrastructure is important piece of the Biden administration's plan to "Build Back Better". Allocating a fixed percentage of TAT funding to Rail will restore confidence with the FTA, and could potentially unlock additional federal funding opportunities.

The downtown and Ala Moana rail stations will have a combined 11,600 housing units as a result of the Transit Orientated Development planning, and without a completed Rail project, TOD and our affordable housing goals cannot be met.

Mass transit will decrease our dependance on imported oil, reduce our greenhouse gas emissions, and allow for the creation of walkable, bikeable communities and safe streets for families.

The Centers for Disease Control (CDC) has studied the impact of public transportation systems and rail is associated with reductions in several health risk factors such as motor vehicle crashes, air pollution, and physical inactivity.

STATE HEADQUARTERS & BUSINESS OFFICES

OAHU: 1311 Houghtailing Street, Honolulu Hawaii 96817-2712 • Ph. (808) 847-5761 Fax (808) 440-9188
HILO OFFICE: 525 Kilauea Avenue, Room 205, Hilo, Hawaii 96720-3050 • Ph. (808) 935-8575 Fax (808) 935-8576
KONA OFFICE: 75-126 Lunapule Road, Kailua-Kona, Hawaii 96740-2106 • Ph. (808) 329-7355 Fax (808) 326-9376
MAUI OFFICE: 330 Hookahi Street, Wailuku, Maui 96793-1449 • Ph. (808) 242-6891 Fax (808) 242-5961
KAUAI OFFICE: Kuhio Medical Ctr Bldg., 3-3295 Kuhio Hwy, Suite 201, Lihue, Kauai 96766-1040 • Ph. (808) 245-8511 Fax (808) 245-8911

A completed rail system will afford greater transportation options for Honolulu, especially for seniors and those who cannot afford the high costs of owning a vehicle.

And it will enhance the quality life for leeward families who spend hours in traffic each day.

Mahalo for your consideration.

Nathaniel Kinney
nkinney@hrcc-hawaii.com

From: CLK Council Info
Sent: Tuesday, November 9, 2021 8:59 AM
Subject: Council Testimony

Written Testimony

Name Leah Laramée
Phone
Email leahlaramée@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Dear members of the budget committee,

I am a Honolulu resident and natural resource planner and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

Written Testimony I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is

essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding. Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Leah Laramée

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 9:39 AM
Subject: Council Testimony

Written Testimony

Name	Arwen Revere
Phone	
Email	arwen.revere@lejardinacademy.org
Meeting Date	11-10-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing	Self
Organization	
Written Testimony	
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 12:11 PM
Subject: Council Testimony

Written Testimony

Name Stephanie Mock
Phone
Email stephanie.k.mock@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Dear members of the budget committee,

My name is Stephanie Mock. I have been a resident of O'ahu for the past 7 years in which time I have worked in various conservation & sustainable tourism positions throughout the years and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

Written Testimony

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Stephanie Mock

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 12:59 PM
Subject: Council Testimony

Written Testimony

Name Meagan Nakamoto
Phone
Email meagannaks@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony Hawaii's natural and Cultural resources are the backbone of the visitor industry which supports our economy. It would be helpful if some of the TAT funding is used to preserve our natural resources, beaches and parks. This could close the conservation funding gap and fund green jobs for local people. With the extra funding impacts of the visitor sector on our culture, communities, and environment could be addressed.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 12:29 PM
Subject: Budget Testimony

Written Testimony

Name Cristine Grace
Phone
Email cristinenalani@gmail.com
Meeting Date 11-09-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Honolulu County Council | 11/4/21
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Dear members of the budget committee,

[Cristine Grace of Waimanalo, Hawaii]; I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

Written
Testimony

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

For this reason, I support this bill and urge an allocation of 33.33% of the proposed TAT funding, or 1% of the additional 3%, should be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

The original intent of the TAT was to enhance the visitor experience. Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor

experience, it would be appropriate to include this in the scope of TAT funding. Nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats. This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Cristine Grace

Testimony

Attachment

Accept Terms
and Agreement

1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 2:07 PM
Subject: Council Testimony

Written Testimony

Name jack richards
Phone
Email jack.richards@pleasant.net
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill #40 Transient Accommodations Tax
Your position on the matter Comment
Representing Organization Organization
Pleasant Holidays, LLC
Pleasant Holidays has approximately 3,500 Oahu hotel bookings as of 11/09/2021 that could be impacted by the 3% increase in the Transient Accommodations Tax (TAT).
Pleasant Holidays requests all Oahu hotel bookings made prior to the effective date of the TAT increase be exempt as retroactive application of the TAT increase would impose a financial burden on the Company and Hawaii travelers without sufficient notice. Many of these Oahu hotel bookings were made in 2019, 2020, 2021 and are paid in full. Pleasant Holidays includes hotel taxes in the advertised and published rates for Hawaii vacation packages. These hotel bookings were made based upon the TAT rate at the time of booking. Pleasant Holidays respectfully requests all Oahu hotel bookings made prior to the effective date of the 3% TAT increase be exempt from the increase.

Written Testimony

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67



**HAWAI'I LODGING & TOURISM
ASSOCIATION**

Testimony of
Mufi Hannemann
President & CEO
Hawai'i Lodging & Tourism Association

Honolulu City Council
Bill 40 (2021)
October 6, 2021

Chair Waters and members of the Honolulu City Council, mahalo for the opportunity to submit testimony on behalf of the Hawai'i Lodging & Tourism Association, the state's largest private sector visitor industry organization.

The Hawai'i Lodging & Tourism Association—nearly 700 members strong, representing more than 50,000 hotel rooms and nearly 40,000 lodging workers—strongly opposed the passage of House Bill 862 which, among myriad other issues, stripped the State Transient Accommodations Tax (TAT) allocation to the counties and allowed for up to an additional, three percent surcharge to be levied on lodging properties. The surcharge proposed by this measure represents a 29% increase to the TAT that comes at a highly inopportune time for an industry that has been drastically affected by the pandemic and travel restrictions. However, with the veto, override by the Legislature, and the ultimate passage of HB 862, we recognize the financial position in which the City & County of Honolulu finds itself and the need to deliberate on the introduced bill. As the latest version of Bill 40 (2020) does not stipulate the percentages by which the collected tax monies will be divided between the general fund, transit fund, and the unnamed visitor impact fund, we would like to provide comments on the proposed measure at this time.

As the vast majority of monies raised by the TAT—and the new, three percent surcharge—will undoubtedly come from the pockets of visitors, it is our position that the lion's share of these funds should be utilized to address tourism related needs and the impacts created by travelers to Hawai'i. The opportunities in this regard are seemingly endless and could include more routine county tasks such as road refinishing and updates to our infrastructure, but should also be used on projects more directly associated with tourism impacts like trail management, beach and park maintenance, additional support for first responders, and the provision of adequate public safety staffing at beaches and other City installations.

We are all aware of the discussions currently happening in the community that focus upon tourism, its impact on our natural resources and communities, and the significant role it plays in our economy. Anti-tourism sentiments are at an all-time high, and both the tourism industry and the community are working to strike a fine balance that suits both residents and visitors to our home. Relegating a significant portion of funds generated by the surcharge to the tourism impact fund would ensure that the City is appropriately addressing the various issues surrounding tourism with visitor dollars and would make transparency in the process that much more likely. The Hawai'i Tourism Authority's Destination Management Action Plan process—which aims to better manage tourism for our entire state—has been

Hawai'i Lodging & Tourism Association

2270 Kalakaua Avenue, Suite 1702, Honolulu, Hawai'i 96815 · Phone: (808) 923-0407 · Fax: (808) 924-3843
info@hawaiilodging.org · www.hawaiilodging.org

completed for O‘ahu, and this would be an ideal jumping off point to begin discussion of how surcharge funds are utilized for some of their priorities. Finally, we would also like to better understand who will oversee the special tourism impact fund and ensure that said funds will be used for their intended purposes through a transparent process.

We look forward to a robust public discourse on this measure and thank you for the opportunity to provide these comments.



LiUNA!

TESTIMONY OF THE HAWAII LABORERS' UNION LOCAL 368

PETER A. GANABAN
*Business Manager/
Secretary-Treasurer*

ALFONSO OLIVER
President

JOBY NORTH II
Vice President

TONI FIGUEROA
Recording Secretary

JAMES DRUMGOLD JR.
Executive Board

ORLANDO PAESTE
Executive Board

JOSEPH YAW
Executive Board

ESTHER AILA
Auditor

RUSSELL NAPIHAA
Auditor

MARK TRAVALINO
Auditor

MARTIN ARANAYDO
Sergeant-At-Arms

Honolulu City Council
Council Meeting
Wednesday, November 10, 2021
10:00 AM

RE: Bill 40 (2021) CD1 – RELATING TO THE TRANSIENT ACCOMMODATION TAX (TAT).

Chair Waters, Vice-chair Kia'aina, and Council Members,

The Hawaii Laborers' Union Local 368 and its 5,000 working and retired men and women across the state of Hawaii stand in **strong support** of Bill 40 (2021), CD1, which establishes a transient accommodation tax of three percent (3%) for the City and County of Honolulu.

The TAT funding proposed in Bill 40 would allow the City and County of Honolulu to maintain and preserve our island while mitigating the impacts of our natural resources, while also building new and existing infrastructure - including the Honolulu Rail Project. This proposed measure would help generate much needed revenue while having our island visitors help in sharing the cost.

Hawaii Laborers' Union Local 368 respectfully requests that the council take favorable action on this measure and **support Bill 40.**

Thank you for the opportunity to submit this testimony.

Shingayi Masiya
Government Relations Director

smasiya@local368.org

LIUNA Local 368
1617 Palama Street
Honolulu, HI 96817
Phone: (808) 841-5877
Fax: (808) 847-7829
www.local368.org

Feel the Power



November 9, 2021

TO: Councilmember Tommy Waters, Chair
Councilmember Esther Kia'aina, Vice- Chair
Members of the Honolulu City Council

FR: AMERICAN RESORT DEVELOPMENT ASSOCIATION – HAWAII (ARDA Hawaii)

RE: Comments on Bill 40 ("**Bill 40**") RELATING TO THE TRANSIENT ACCOMMODATIONS TAX. (ESTABLISHING A TRANSIENT ACCOMMODATIONS TAX FOR THE CITY AND COUNTY OF HONOLULU, PROVIDE FOR ITS IMPOSITION AND DISPOSITION, AND FACILITATE THE RECEIPT AND DEPOSIT OF THE REVENUES DERIVED FROM THE TRANSIENT ACCOMMODATIONS TAX.)

Aloha Chair Waters, Vice-Chair Kia'aina and members of the Honolulu City Council,

Thank you for allowing ARDA Hawaii to submit testimony **providing Comments and Amendments** to Bill 40 establishing a transient accommodations tax for the City and County of Honolulu. ARDA Hawaii is the local chapter of the trade association for the timeshare industry. Timeshare is an important and stabilizing part of the tourism industry and Honolulu's economy. Timeshare owners have made a long-term commitment to Honolulu by purchasing and owning real property in the County. These owners are consistent and dependable visitors who bring substantial tax dollars and continue to come even during periods of economic downturn.

Bill 40 establishes a county transient accommodation tax of three percent (3%) ("**County TAT**"). The new County TAT imposes a tax on the gross rental or gross rental proceeds derived from the furnishing of transient accommodations. Every transient accommodation broker, travel agency, and tour packager that arrange transient accommodations and every plan manager shall pay the County TAT. Further, every time share vacation plan must be represented by a plan manager. Pursuant to Section 7, the new County TAT is considered levied on the effective date of Bill 40.

ARDA Hawaii understands the need for the County to establish the County TAT, however, we have concerns with the timing of the application of the additional 3 percent increase. Having the County TAT levied upon approval puts hotel operators at a disadvantage. Essentially, this would mean that the County TAT would be retroactively applicable to reservations made on the effective date even though the bill has not been signed by the Mayor.

Furthermore, hotel operators will not be able to: 1) disclose the new tax to guests in advance; and 2) adjust booking systems and rental agreements to collect the new tax from guests after the County TAT has been officially established. In turn, operators will need to pay for the County TAT themselves for reservations on the effective date.

Moreover, timeshare resorts will need to update their Hawaii disclosure statements and file with the Department of Commerce and Consumer Affairs ("DCCA"). This is often a time-consuming process requiring approval from the DCCA. Having Bill 40 be levied upon approval, will lead to inadequate disclosure to customers. Imposing the County TAT in this manner will make it impossible for developers and operators to provide full and fair disclosure to buyers, owners, and other occupants.

Accordingly, ARDA Hawaii respectfully requests the County TAT be levied, at a minimum, not earlier than 30 days after Bill 40's approval to allow: 1) appropriate notice to be given to travel partners; 2) appropriate notice to be given to guests who will be booking stays, 3) booking engines to be updated with the new County TAT; and 4) rental agreements to be modified with the new required language. Furthermore, an additional 30 days provides resorts an adequate amount of time to provide proper notice to guests, update disclosure statements with DCCA, and coordinate with third party booking platforms to accommodate new tax.

Specifically, ARDA Hawaii recommends the following amendment to Bill 40:

1. Amend Section 7 to state "This ordinance shall take effect 30 days after being signed by the Mayor. The transient accommodations tax established by this ordinance is considered levied 30 days after being signed by the Mayor."

Mahalo for your consideration of our comments. We look forward to working with the Council on implementing a policy that will enhance the ability of developers and operators to comply with the new existing laws and requirements that compel fair and full disclosure of the County TAT to consumers.

Respectfully Submitted,

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal line extending to the right.

Mitchell A. Imanaka
Chair
American Resort Development Association of Hawaii

Evan Oue
eoue@imanaka-asato.com

MARRIOTT
VACATIONS
WORLDWIDE
SM

November 9, 2021

TO: Councilmember Tommy Waters, Chair
Councilmember Esther Kia'aina, Vice- Chair
Members of the Honolulu City Council

FR: Denis Ebrill, Marriott Vacations Worldwide Corporation

RE: Comments on Bill 40 Relating to Transient Accommodations Tax

Aloha Chair Waters, Vice-Chair Kia'aina and members of the Honolulu City Council,

Thank you for allowing me to submit testimony on behalf of Marriott Vacations Worldwide Corporation ("MVWC") **providing Comments and Amendments** to Bill 40 establishing a transient accommodations tax for the City and County of Honolulu. MVWC is a global leader in the timeshare industry with ten resort properties in Hawaii. Timeshare resorts are an important and stabilizing part of the tourism industry, and resort development provides thousands of construction jobs in Hawaii per year.

Bill 40 establishes a county transient accommodation tax of three percent (3%) ("**County TAT**"). The new County TAT imposes a tax on the gross rental or gross rental proceeds derived from the furnishing of transient accommodations. Every transient accommodation broker, travel agency, and tour packager that arrange transient accommodations and every plan manager shall pay the County TAT. Further, every time share vacation plan must be represented by a plan manager. Pursuant to Section 7, the new County TAT is considered levied on the effective date of Bill 40.

MVWC understands the County's intentions in establishing the County TAT, however, we have concerns with the implementation of the additional 3 percent increase. Implementing the County TAT upon approval puts hotel operators at a disadvantage. Essentially, this would mean that the County TAT would be retroactively applicable to reservations made on the effective date even though the bill has not been signed by the Mayor. Furthermore, hotel operators will not be able to: 1) disclose the new tax to guests in advance; and 2) adjust booking systems and rental agreements to collect the new tax from guests after the County TAT has been officially established. Additionally, timeshare resorts will need to update their Hawaii disclosure statements and file with the Department of Commerce and Consumer Affairs ("**DCCA**").

Accordingly, MVWC respectfully requests the County TAT not be levied until, at a minimum, not earlier than 30 days after Bill 40's signing to allow: 1) appropriate notice to be given to travel partners; 2) appropriate notice to be given to guests who will be booking stays, 3) booking engines to be updated with the new County TAT; and 4) rental agreements to be modified with the new required language. Furthermore, an additional 30 days provides resorts an adequate amount of time to provide proper notice to guests, update disclosure statements with DCCA, and coordinate with third party booking platforms to accommodate new tax.

Councilmember Tommy Waters, Chair
Councilmember Esther Kia'aina, Vice- Chair
November 9, 2021
Page 2

Moreover, an additional 30 days after signing would be consistent with the timeframe of previous increases in TAT at the state level and recent implementation in other counties. Typically, when the TAT was increased at the state level in the past, the legislation would allow for several months to enable the hotel industry to adjust internal booking systems to properly disclose and charge for the increased rate. Further, Maui County recently passed their own county TAT with a levied date of November 1, 2021, which will be approximately 30 days after it is signed into law. Maui County found the additional time to be a fair compromise to allow the hotel industry to account for the County TAT.

Based upon the foregoing, MVWC recommends the following amendments to Bill 40:

1. Amend Section 7 to state "This ordinance shall take effect 30 days after being signed by the Mayor. The transient accommodations tax established by this ordinance is considered levied 30 days after being signed by the Mayor."

Mahalo for your consideration of these amendments.

Aloha,



Denis Ebrill
Senior Vice President
Marriott Vacations Worldwide Corporation

Evan Oue
eoque@imanaka-asato.com

AQUA-ASTON

HOSPITALITY

November 9, 2021

TO: Councilmember Tommy Waters, Chair
Councilmember Esther Kia'aina, Vice- Chair
Members of the Honolulu City Council

FR: Aqua-Aston Hospitality

RE: Comments on Bill 40 Relating to Transient Accommodations Tax

Aloha Chair Waters, Vice-Chair Kia'aina and members of the Honolulu City Council,

Thank you for allowing Aqua-Aston Hospitality, LLC ("Aqua-Aston") to provide **Comments and Amendments** to Bill 40 establishing a transient accommodations tax for the City and County of Honolulu. Aqua-Aston has engaged in hotel and resort management in the state of Hawaii for over 75 years.

Bill 40 establishes a county transient accommodation tax of three percent (3%) ("County TAT"). The new County TAT imposes a tax on the gross rental or gross rental proceeds derived from the furnishing of transient accommodations. Every transient accommodation broker, travel agency, and tour packager that arranges transient accommodations and every plan manager shall pay the County TAT. Pursuant to Section 7, the new County TAT is considered levied on the effective date of Bill 40.

Aqua-Aston understands the County's intentions in establishing the County TAT in response to Act 1, Special Session Laws of Hawai'i, which stripped the County of allocated State Transient Accommodations Tax. Nevertheless, we have concerns with the implementation of the additional 3 percent increase. Having the County TAT levied upon approval puts hotel operators at a disadvantage. Hotel operators: 1) will not be able to disclose the County TAT to guests who have already booked in advance of or on the effective date; nor 2) sufficient time to adjust booking systems and rental agreements to enable them to collect the County TAT on the effective date. Similarly, the County TAT would be retroactively applicable to reservations made on the effective date even though the bill has not yet been signed by the Mayor.

Aqua-Aston respectfully requests the County TAT be levied a minimum of 30 days after Bill 40's signing to allow: 1) appropriate notice to be given to travel partners; 2) appropriate notice to be given to guests who will be booking stays, 3) booking engines to be updated with the new County TAT; and 4) rental agreements to be modified with the new required language.

Moreover, an additional 30 days after signing would be consistent with the timeframe of previous increases in TAT at the state level and recent implementation in other counties. Typically, when the TAT was increased at the state level in the past, the legislation would allow for several months to enable the hotel industry to adjust internal booking systems to properly disclose and charge for the increased rate. Further, Maui County recently passed their own county TAT with a levy date of November 1, 2021, which will be approximately 30 days after it was signed into law. Maui County found the additional time to be a fair compromise to allow the hotel industry to account for the Maui county TAT.

Accordingly, Aqua-Aston recommends the following amendment to Bill 40:

1. *Amend Section 7 to state "This ordinance shall take effect 30 days after being signed by the Mayor. The transient accommodations tax established by this ordinance is considered levied 30 days after being signed by the Mayor."*

Mahalo for your consideration of these amendments.

Respectfully submitted,



Denis Ebrill
Aqua Aston Hospitality, LLC, Managing Director

Evan Oue
eoue@imanaka-asato.com

From: CLK Council Info
Sent: Tuesday, November 9, 2021 3:49 PM
Subject: Council Testimony

Written Testimony

Name Tom Coffman
Phone
Email tomcoffman@hawaii.rr.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Organization
Hawaii's Thousand Friends

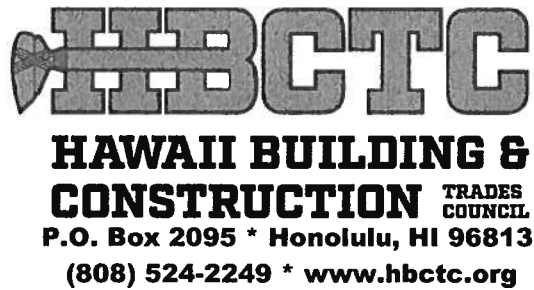
Written Testimony

During the past two years, we have been urgently supporting Green Jobs. We have two years of high school/college graduates from Covid who need purposeful employment. At the same time, the environment is under stress and we as a community are struggling to improve our protection, management and restoration. Given these factors, we strongly endorse earmarking at least 1% of the 3% TAT for environmental purposes, with an emphasis on opportunity for young people. With temporary funding from CARES and America Rescue, KUPU has shown the way. It's time for government in Hawaii to clarify its commitments and obligations by making Green Job Corps a long-term proposition.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67



November 9, 2021

Honolulu City Council
530 S. King Street
Honolulu, HI 96813

RE: Bill 40 (2021) Relating to the Transit Accommodation Tax

Aloha Chair Waters, Vice-Chair Kia'aina, and City Council Members:

My name is Gino Soquena, Executive Director of the Hawaii Building & Construction Trades Council (HBCTC) which represents 16 of the 19 construction trade unions here in Hawaii. I am submitting testimony in **SUPPORT** of Bill 40 to establish a transient accommodations tax for the City and County of Honolulu.

This new revenue source, a tourist tax, comes from our visitors rather than our residents, both of whom will use and ride a finished rail system. I respectfully request that you pass Bill 40 and send it to the Budget Committee to keep the discussion and debate moving forward and please set aside a portion of the TAT for the Honolulu rail project.

HBCTC Affiliate's members continue to work on the construction of the rail guideway and stations as construction continues at a steady pace. Work on utility relocation also continues. Work is either out to bid or ready to bid with design ongoing on the most difficult section of Dillingham Boulevard. We are getting closer to the finish line and a dedicated local revenue source will allow for the completion of a system that will transform Oahu. Westside families will have the option to ride the rail to work and school, rather than spending hours in traffic. Transit-oriented developments to include affordable units along the route will allow for better work-life balances.

For these reasons, I am submitting this testimony in **SUPPORT** of Bill 40. Thank you for the opportunity to testify.

Mahalo Nui Loa,

Gino Soquena

Gino Soquena
Executive Director
Hawaii Building & Construction Trades Council

gino@hbctc.org

From: CLK Council Info
Sent: Tuesday, November 9, 2021 4:52 PM
Subject: Council Testimony

Written Testimony

Name Robert Crone
Phone
Email bobcrone@earthlink.net
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40 (2021)
Your position on the matter Oppose
Representing Organization Self

Written Testimony

n 1987 when the state legislature first implemented charging the tourists the Transient Accommodation Tax (TAT), the total amount of it went to the state. The counties subsequently argued before the legislature that a portion of it should go to the counties to reimburse them for their costs in supporting the tourists. They argued that the added operational costs of water, sewer, police, fire protection, ambulance, lifeguards, maintenance of parks and beaches, etc., to support the tourists was borne by the counties, not by the state. It took several years of arguing before the legislature before the law was amended in 1990 to require the state to pass on a portion of the TAT to the counties. Never to give up a source of income, now - some years after - the state legislature has come up with a scheme where they can keep all of the TAT once again but allow the counties to charge an additional tax to the tourists to cover those operational expenses. However, now the City and County of Honolulu is proposing to divert at least a portion of that tax that they have been receiving and will continue to receive to pay for the capital costs of constructing the rail.

Of course the City and County will still have the operational costs of water, sewer, police, fire protection, ambulance, lifeguards, maintenance of parks and beaches, etc., to support the tourists. So we are back to the time before the City and County received a portion of the TAT and the question remains: Who will pay for that additional operational costs of water, sewer, police, fire protection, ambulance, lifeguards, maintenance of parks and beaches, etc., to support the tourists? The taxpayers who pay property taxes of course. So much for not raising property taxes to pay for the capital costs of rail

construction.

It is important to distinguish between operational costs to run the government services and capital cost to build new stuff and it is equally important to realize that, if there is something was being paid for by the TAT and is no longer being paid for by the TAT but is still there, it is then being paid for by our property taxes. That's why I urge the City Council to not divert any portion of the proposed 3% City and County imposed TAT to rail construction.

Mahalo for the opportunity to submit these comments.

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67



Aloha Honorable City Councilmembers,

Mahalo for the opportunity to provide testimony in strong support of Bill 40's provision to use a portion of the City's Transient Accommodations Tax (TAT) to mitigate the impacts of visitors on public facilities and natural resources. As my testimony details, Kupu strongly supports the current language regarding visitor impacts, and recommends that a specific percentage - **1 percent** - of the TAT be reserved to reinvest in managing visitor impacts on our precious environment.

Founded on O'ahu in 2007, Kupu is Hawai'i's largest youth-focused conservation nonprofit. We have had the opportunity to participate in the restoration and management of precious natural resources throughout this island and elsewhere, and are familiar with the significant lack of funding available to properly care for trails, parks, beaches, watersheds, and other sensitive areas impacted by tourists and resident use. Kupu's 5,000-plus participants have planted over 1.5 million native species and removed over 151,000 acres of invasive species. We have restored trails, repaired waterways, and managed coastal areas. Many of our graduates are now gainfully employed in conservation and natural resource management and are continuing this work at their own organizations.

Despite the great work that is being done by our alumni and numerous 'āina-based organizations, our environment remains under-managed while many of our most sensitive areas are being overused. Given the direct connection between the number of visitors and the pressure on these resources, it is appropriate that a portion of the TAT be used to mitigate impacts in the manner described in the bill. Additionally, as Kupu has seen through our programs for youth, young adults and displaced workers, resources for conservation can be used to provide jobs and training for Hawai'i residents, diversifying our economy and increasing community benefit.

As one example, our 2020 partnership with the State of Hawai'i to train and employ displaced workers resulted in tremendous economic and environmental benefits for Hawai'i. The program, Kupu 'Āina Corps, matched over 350 people who lost their jobs or graduated into the Covid-19 economy with jobs and training in conservation and sustainable agriculture. At the end of our program, one in three participants were able to transition to long-term employment, and over half were either employed or pursuing higher education. The program produced \$6.5 million in economic benefit for the State of Hawai'i, which was more than twice the cost of the program. While this program ran statewide, slightly over half of our participants were based on O'ahu, meaning that many of the employment, economic, and environmental benefits occurred on this island.

Kupu supports the recent amendments made by the Council to mitigate the impacts of visitors on natural resources, as well as public facilities. Natural resources such as our forests, soil, freshwater and ocean water, all face varying degrees of pressure due to the visitor industry. This is evident not only at O'ahu's beaches and parks but also areas such as trails, conservation areas, scenic areas, and sites that are both natural and cultural resources of importance to Native Hawaiians and other kama'āina. Hawai'i residents rely upon healthy natural resource systems for clean air and clean water, and the visitor industry relies upon the beauty of these systems to maintain itself. We urge that you pass this bill with these measures intact for the mutual benefit of residents, the visitor industry, and our environment.

Additionally, we support the Council's decision to clarify that such funds supplement, and not supplant, any funds regularly appropriated for the purposes specified in paragraph (A) of ROH Section 8A-1.1(3). This provision is important to ensure that the portion of the TAT set aside to mitigate visitor impacts is used to do exactly that.

Lastly, we urge that a specific portion of the TAT - 1 percent - be set aside for the purpose of managing visitor impacts on public facilities and natural resources. By tying the amount of funds available for management directly to the number of visitors lodging on the island, visitor impact mitigation resources can increase or decrease in relation to the number of visitors. This approach is more reasonable than setting a fixed dollar amount that may or may not accurately reflect the number of visitors at a given time.

Mahalo for the opportunity to testify in strong support of Bill 40's provision to use a portion of the City's Transient Accommodations Tax (TAT) to mitigate the impacts of visitors on public facilities and natural resources, including the restoration and maintenance of beaches and parks.

Me ke aloha,

A handwritten signature in black ink, appearing to read 'John Leong', with a stylized flourish at the end.

John Leong
Chief Executive Officer
Kupu

kawika.riley@kupuahawaii.org

From: CLK Council Info
Sent: Tuesday, November 9, 2021 5:32 PM
Subject: Council Testimony

Written Testimony

Name	Cody Sula
Phone	
Email	cody.sula@hawaiiiteamsters.com
Meeting Date	11-10-2021
Council/PH Committee	Council
Agenda Item	Bill 40 CD1
Your position on the matter	Support
Representing	Organization
Organization	Hawaii Teamsters Local 996
Written Testimony	
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 5:43 PM
Subject: Council Testimony

Written Testimony

Name Joseph P Uno
Phone
Email joe@j-uno-associates.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40 CD1
Your position on the matter Comment
Representing Organization Self

Written Testimony However the TAT is realized, I believe strongly that the full amount should go to mitigating the effects of tourism on our City and to enhance the visitor's experience. All of the revenue should go to roads and infrastructure, parks, and cultural events.
Not a penny should go to the bloated and mismanaged Rail project.

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 6:08 PM
Subject: Council Testimony

Written Testimony

Name Stanford Masui
Phone
Email standamanmasui@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40 CD 1
Your position on the matter Oppose
Representing Organization Organization
RAILSOS (Study Other Solutions)

Chair Waters and Council Members: The following requires your consideration:

- Written Testimony**
- 1). The state of the City Budget and the needed funding of essential services like police, fire, and emergency services, housing, parks, etc., must take priority over the rail.
 - 2) The rail is an empty black hole which will drain us for generations to come. The HART proposed 1% of TAT will not cover the \$150 -\$200 million PRESENTLY estimated operational costs. (If Honolulu's TAT would generate the reported \$48 million per year, do the math, it is a paltry \$480,000 for the rail). This is not a stream of revenue which would ensure completion nor operation of the rail. The estimates do not account for a drop in tourism should there be a fourth co-vid surge, and subsequent reduced visitor counts.
 - 3). Where is the HART recovery plan to make up the \$3.5 B deficit, for which TAT would represent the proverbial "drop in the bucket" ?
 - 4). Has HART even started to develop an internal auditing system and controls to resolve the questionable change orders that have escalated beyond its control?
 - 5). Has HART developed a feasible plan to correct the wheel/track mismatch so that the delay of two years or more can be taken into account?
 - 6). If the City is to dedicate any proposed TAT to one sector it should

be for tourist related venues and maintenance.

7). Two legal issues that are looming that may render this present discussion meaningless: a). the unilateral decision to change the HART voting method which is the subject of Senator Favella's lawsuit raising a serious issue of whether any HART actions henceforth are legal and binding, including an allocation of funding; b). the reported "gut and replace" nature of the current TAT law, which is almost sure to trigger a lawsuit.

Given the present status of HART, the stalled construction and funding of the rail, and practical issues of wheel and track, relocation of utilities, and a discussed "mauka shift" (not happening to date), it would be foolish to allocate further funding to the rail.
NO MORE MONEY FOR RAIL !

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 6:22 PM
Subject: Council Testimony

Written Testimony

Name Melvyn Yoshinaga
Phone
Email sr5@twc.com
Meeting Date 11-10-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Comment
Representing Self
Organization

Regarding use of the TAT: First priority should be to improve the experiences of tourists who visit the C & C of Honolulu. This can take many forms, such as better maintenance and repair of infrastructure (our streets in poor condition come to mind), maintenance of public areas, esp. those most visible to and/or used by tourists, improved landscaping and beautification, enhancing "Hawaiiana opportunities", and other similar needs.

Please note that such expenditures would have dual benefit in that the QOL of Oahu citizens too would be concurrently upgraded.

Written
Testimony

TAT monies may be needed to address other C & C deficiencies, but I sincerely hope that funds used for non-tourist enhancing purposes will primarily consist of improving maintenance and operations of city services, facilities and operations.

Please do not use TAT funds to help overcome the deficit facing Honolulu's rail system, as this construction project has not been prosecuted efficiently or effectively and does not merit further bailouts.

Thank you for this opportunity to comment.

Testimony
Attachment
Accept Terms and Agreement 1

From: CLK Council Info
Sent: Tuesday, November 9, 2021 7:00 PM
Subject: Council Testimony

Written Testimony

Name	Roland Louie
Phone	
Email	rolandhawaii@gmail.com
Meeting Date	11-10-2021
Council/PH Committee	Council
Agenda Item	Bill 40 CD1
Your position on the matter	Comment
Representing	Self
Organization	
Written Testimony	No more money for the mismagement rail !!!
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 7:31 PM
Subject: Council Testimony

Written Testimony

Name Ken Takeya
Phone
Email takeyak001@hawaii.rr.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Comment
Representing Organization Self

Written Testimony The money collected from this bill should go directly to taking care of our parks, recreational areas, and roadways and not a way to bail out the rail project. Drive anywhere on the island and view the areas as a tourist would see and you will see what a disgrace Hawaii has become. If you have any pride in Hawaii than you will do the right thing and have ALL the money go towards making the necessary repairs and cleaning to make us proud to live in Hawaii.

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 10:45 PM
Subject: Council Testimony

Written Testimony

Name Hailey Yessis
Phone
Email haileyblue808@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Dear members of the budget committee,

Written
Testimony

My name is Hailey Yessis and I was born and raised on the Big Island of Hawai'i. As someone who grew up here, I have a strong sense of respect and love for my home. I am submitting a testimony in support of Bill 40 in order to help contribute towards protecting Hawai'i and its natural resources. Natural resources highly influences the wellbeing of those who live in Hawai'i and even those who visit. Hawai'i is so precious for not only the wonders, culture, and natural beauty, but without these natural resources our economy would struggle without tourism, which is heavily based on what Hawai'i's natural resources have to offer. Bill 40 can help reduce the visitor impacts that negatively affects Hawai'i by sustaining the natural resources here in a healthy and positive way that benefits everyone. We all depend on a healthy environment, and I genuinely believe that Bill 40 can help support Hawai'i and the people here, while supporting a better future. I deeply ask for you to consider this testimony in regards to Hawai'i's future as there are so many positives that could come out of Bill 40. Bill 40 can also help combat many issues that we continue to face from things like climate change and pollution here in Hawai'i and beyond.

Thank you so much for the opportunity to testify,

Hailey Yessis

Testimony
Attachment



Honolulu County Council | Hearing on November 10, 2021
Bill 40 CD1 – Testimony in Support & With Comments

Aloha Chair Waters, Vice Chair Kia'āina, and Members of the County Council,

My name is Doorae Shin, and I am submitting testimony in support of Bill 40 CD1, with comments, on behalf of the Surfrider Foundation O'ahu Chapter and our thousands of volunteers, members and supporters.

We are a part of a coalition with several organizations and community stakeholders to advocate for a Visitor Green Fee at the State level. We support the bill and specifically support this part of **Section 8A-1.1:**

(3) _____ percent of all transient accommodations taxes collected pursuant to this chapter during the fiscal year will be deposited into a special account in the general fund, to be appropriately named by the department of budget and fiscal services. The funds in the special account must:

(A) Be used to mitigate the impacts of visitors on public facilities and natural resources, including the restoration and maintenance of beaches and parks; and

(B) Supplement, and not supplant, any funds regularly appropriated for the purposes specified in paragraph (A).

We would also like to request that the amount allocated to this intent be 1/3 of the total TAT collected, so if 3% is collected, then this line item receives 1% of that.

Our island faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

Nearly all visitors come to Hawai'i with the intention to enjoy our iconic shorelines, and these special places are facing increased risks from coastal erosion, sea level rise, and other threats. We must ensure we have the resources to maintain the health and stability of these ecosystems, both for the benefit of the environment and for the residents and visitors who depend on them.

Mahalo nui loa for your consideration.

With aloha,

Doora Shin
Surfrider Foundation
O'ahu Chapter Coordinator
dshin@oahu.surfrider.org

TO: Members of the Honolulu City Council

FROM: Natalie Iwasa, CPA, CFE
808-395-3233

DATE: Wednesday, November 10, 2021

SUBJECT: Bill 40, CD1, County Transient Accommodations Tax - **OPPOSED**

Aloha Chair Waters and Councilmembers,

Thank you for allowing testimony on Bill 40, which would implement a transient accommodations tax (TAT) at the county level and assign certain, currently unspecified, amounts to the general fund, the transit fund (for rail construction) and a new account. **I oppose this bill for several reasons and am testifying in my individual capacity.**

TAT Related to the Transit Fund

Taxpayer funds related to rail construction have been -- at best -- mismanaged for over a decade. Despite that and an estimated greater-than \$3 billion deficit, some people are asking you to give HART more money.

In addition to not knowing the final cost:

- there is still no internal audit function and no fraud tip hotline, even though both were approved almost 5 months ago;
- there has been no discussion of next year's budget, which is due to the mayor December 1;
- there has been no HART Finance Committee meeting since August 12 and no financial update since then;
- there has been no annual state audit / review by the state auditor since 2018 as required under Act 1; and
- there has been no public discussion of the 25+ alternatives that were discussed by HART staff earlier this year. If the mauka-shift is the best option, then why hasn't the public been told why? Why haven't we had an honest and full public discussion of the alternatives?

Given all of these outstanding issues and concerns, HART should not be given more funding for rail construction. **If you are going to provide funding for rail construction, please hold HART accountable and include conditions with that authorization.**

Administration

Implementing a county TAT creates additional bureaucracy and complicates our tax system.

Why are taxpayers subject to the county TAT required to file their annual state TAT return with the director? Is the city even allowed to make this requirement?

Extensions of time to file the annual return should be allowed as they are by the state.

Sec. 8A-1.9, Rent collection by third party, includes a requirement that a copy of the first page of the rental agreement *or* IRS Form 1099 and certain other documents must be filed with the city. Rental agreements may include private personal information about tenants. I therefore **oppose the requirement to provide this information to the city.**

In addition, the Form 1099 may include a landlord's social security number. I **oppose the requirement to provide this to the city. These requirements go too far in an attempt to enforce a county TAT.**

Sec. 8A-1.13(a)(3), indicates that "... a one percent shareholder in the case of a corporate return" is a person with a material interest. Should this be "a one percent or greater shareholder"?

In Sec. 8A-1.13(a)(11), Why is a "multistate tax commission or its authorized representative" considered a person with a material interest?

Sec. 8A-1.16, Application of tax, indicates that any rental for less than 180 consecutive days is presumed to be for a transient purpose. This presumption does not take into consideration the fact that locals may need to rent for less than 180 days for various reasons. **I therefore oppose this section.**

From: CLK Council Info
Sent: Wednesday, November 10, 2021 12:12 AM
Subject: Council Testimony

Written Testimony

Name Sharlene Chun-Lum
Phone
Email sharstocks@yahoo.com
Meeting Date 11-10-2021
Council/PH Committee Council
Agenda Item Bill 40, CD1
Your position on the matter Comment
Representing Organization Self

Aloha Kakou,

Written Testimony

My name is Shar Chun-Lum, senior taxpayer from Halawa. I support Bill 40, CD1 that will(A) Be used to mitigate the impacts of visitors on public facilities and natural resources, including the restoration and maintenance of beaches and parks; and (B) Supplement, and not supplant, any funds regularly appropriated for the purposes specified in paragraph (A).

I also support the use of TAT funds to support programs and services, previously covered from taxes collected from the State hotel tax.

I do not support a % of funds to be used to support the rail project. The HART board earlier told the Public that it would not rely on funds from the TAT.

Mahalo.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 9:23 PM
Subject: Budget Testimony

Written Testimony

Name Salome Sato
Phone
Email salome789@gmail.com
Meeting Date 11-10-2012
Council/PH Committee Budget
Agenda Item Bill 40 CD1
Your position on the matter Oppose
Representing Self
Organization

November 9, 2012

Dear Council Members:

Whenever I return to Hon I'm embarrassed and disappointed that our city has not maintained our infrastructure. Our roads are lumpy and bumpy, the restrooms in the parks are dirty with rubbish on the floors and graffiti on the walls, the fixtures are often broken or not functioning.

Written
Testimony

At one time I worked for the Parks n Recreation Dept n I was satisfied that our playground's restroom was maintained by the parks staff assigned to our district. Sorry I can't say the same for the ones in Waikiki and Ala Moana, etc. - especially the ones where visitors are more likely to frequent.

Please use the TAT monies to better our community so Hawaii can live up to its image as a Paradise! Visitors come and spend money to experience our Aloha, not to ride a train to nowhere!!!

Sincerely,

Salome Sato
Ex-Pat living in beautiful Grants Pass, OR but still paying Honolulu City & State taxes!

Testimony
Attachment

From: CLK Council Info
Sent: Tuesday, November 9, 2021 7:21 PM
Subject: Budget Testimony

Written Testimony

Name Jack Kittinger
Phone
Email jkittinger@gmail.com
Meeting Date 11-10-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Honolulu County Council | 11/4/21
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Dear elected leaders,

My name is Dr. Jack Kittinger, and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax. I have personally worked on this initiative for more than 5 years, and work as a conservation professional and faculty member. I believe that if part of the TAT is directed toward green jobs and natural resource stewardship, it will create a transformative change that benefit our communities, our economy, and the ecosystems that we all rely on.

Written Testimony

Our beaches, parks, reefs, forests, and natural resources are absolutely fundamental to sustaining our culture, our communities, and our economy. Our natural resources and our culture are the reason we have a vibrant visitor sector, which is suffering from the long-term decline in our natural resources. We must invest in this asset that is so fundamental to our way of life.

For this reason, I urge an allocation of 33.33% of the proposed TAT funding, or 1% of the total TAT, should be specifically dedicated to protecting, conserving, and restoring our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

This bill allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. As the State addresses many urgent issues, we urge legislators to prioritize the

environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Jack Kittinger, PhD

Testimony

Attachment

Accept Terms
and Agreement

1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 6:39 PM
Subject: Budget Testimony

Written Testimony

Name Ana Velasquez
Phone
Email anavelas@hawaii.edu
Meeting Date 11-10-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Dear members of the budget committee,

My name is Ana Velasquez and I'm a Marine Biology student at the University of Hawaii and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

I am submitting testimony today in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. The State of Hawai'i is known as one of the most progressive states with regard to protecting its natural resources, and I am writing on behalf of these irreplaceable resources. Our beaches, parks, reefs, forests, and natural resources are paramount to sustaining our way of life and, similarly, our economic engine. These resources are entangled with our visitor sector, as the tourism economy would not exist if our natural resources continue to degrade at the current rate.

Written
Testimony

Hawaii creates millions of dollars from tourist every year while at the same time land they're visit is gravely suffering. This is not sustainable and without governmental action and funding from Bill 40 the places tourist and locals love will die and be degraded. Not to mention the fact that nearly all visitors come to O'ahu to enjoy the same resources under threat today by climate change, extinction, erosion, and other ecological threats.

Bill 40 is wonderful because it allows us to fund, in part, the critical conservation efforts needed to maintain Hawai'i as a visitor destination as well as a healthy, sustainable region for future generations to enjoy. Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability.

As the State addresses many urgent issues, i urge legislators to prioritize the environment as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Ana Velasquez

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 9, 2021 6:06 PM
Subject: Budget Testimony

Written Testimony

Name Joseph P Uno
Phone
Email joe@j-uno-associates.com
Meeting Date 11-10-2021
Council/PH Committee Budget
Agenda Item Bill 40 CD1
Your position on the matter Comment
Representing Self
Organization

Written Testimony However the TAT is realized, I believe strongly that the full amount should go to mitigating the effects of tourism on our City and to enhance the visitor's experience. All of the revenue should go to roads and infrastructure, parks, and cultural events.
Not a penny should go to the bloated and mismanaged Rail project.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

Aloha budget committee members,

My name is Arwen Revere and I am a sophomore at Le Jardin Academy in Kailua as well as a member of the student-run environmental organization Wild Kids. I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

The fundamental purpose of the TAT is to enhance visitors' experience in the islands. It is no secret that our state's beaches, parks, reefs, forests, and other natural areas are needed to sustain our way of life and our economy. Our natural resources are vital to supporting our tourism industry as many of these environmental wonders attract visitors from around the world. Creating a sustainable system to protect Hawaii's natural and cultural resources is imperative to maintaining a quality experience for residents and visitors alike. Because of this, it would be more than appropriate to include this in the scope of TAT funding.

Nearly all visitors come to O'ahu to enjoy the same resources under threat today by various environmental crises our planet is facing such as climate change and extinction. The Hawaiian islands have been heavily impacted by these issues, which are often intensified by visitor activities. Because of this, it is essential that our island receives the additional resources and funding needed to mitigate these impacts and rehabilitate our environment.

For these reasons, I am in support of bill 40 and urge an allocation of 1% of the additional 3% of the proposed TAT funding to be used to rehabilitate and protect our island's natural resources by mitigating the impact visitors leave on our environment.

This bill not only allows us to support and protect our economy now but also allows us to build Hawaii into a healthy, sustainable region for future generations to enjoy. Though Hawai'i faces many challenges other than environmental ones, I would like to urge legislators to prioritize the planet as it underpins every aspect of life and wellbeing on our islands.

Mahalo for the opportunity to testify,

Arwen