

Bill 40 (2021), CD1 Testimony

MISC. COM. 579

BUD

From: CLK Council Info
Sent: Thursday, November 11, 2021 8:01 PM
Subject: Budget Testimony

Written Testimony

Name Donna Ching
Phone
Email donnalching@icloud.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item BILL 40
Your position on the matter Oppose
Representing Self
Organization

Written Testimony If C&C HNL decides to go ahead and collect TAT it should be used exclusively to mitigate the impact of visitors. This means funds for roads, parks, life guards, environmental projects, etc. Specifically, the TAT SHOULD NOT BE USED FOR RAIL capital costs. This is entirely inappropriate and will only serve to further obfuscate the need for rail to pause at Middle street and live within its current budget. Mahalo, Donna L. Ching

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 12, 2021 9:12 AM
Subject: Budget Testimony

Written Testimony

Name LESLIE INOUE
Phone
Email linouye14@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Oppose
Representing Self
Organization

Written
Testimony

I must again state my opposition to Bill 40, which is obviously an end around to derive additional funds to sink into the rail project. For some reason, the intent to use funds from the TAT to add to rail's budget is not widely advertised or broadcast on the news. The added .5% GET was supposed to have an end, but apparently not so. Please limit our losses, stop rail construction at Middle/Keehi, explore already proposed transportation alternatives (e.g. a hub), ignore developers and other big money influences that are so clearly behind the push to tax us, and now tourists, to pay for a train that will not perform as promised. Serve your voters and community.

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 12, 2021 12:15 PM
Subject: Budget Testimony

Written Testimony

Name Ken T Takeya
Phone
Email takeyak001@hawaii.rr.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written
Testimony

I support the TAT to be used for the cleaning of the beaches, parks, and highways. There are so many other areas that are in dire need of funding and many are in your districts. If you care about the people that voted for you then use the funding for what it was intended and not allocate anything to bail out the rail project which is doomed for failure and the sad thing is you all know this but yet continue to find excuses to keep the project alive for apparent selfish reasons.

Testimony
Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 14, 2021 1:13 PM
Subject: Budget Testimony

Written Testimony

Name Kim Jorgensen
Phone
Email hawaiiicondo@yahoo.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha and thank you for this opportunity to testify.

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, and not for the rail.

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 14, 2021 1:05 PM
Subject: Budget Testimony

Written Testimony

Name Denise Boisvert
Phone
Email infofordenise@yahoo.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

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

I am for Bill 40 as long as the tax collected is really going to be used to mitigate the impact of visitors on our public facilities and natural resources - in other words, to lessen the major wear and tear and devastation caused by uncontrolled overtourism!

Written
Testimony

I prefer that none of the tax will be taken away from these noble causes to go to the Rail.

If you want people to come to Hawaii and spend their money here, 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 at least help pay the high costs to keep Hawaii beautiful for all - including those who actually live here.

Testimony
Attachment

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IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 9:11 AM
Subject: Budget Testimony

Written Testimony

Name	Fawn Liebengood
Phone	
Email	fawn_liebengood@yahoo.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
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: Monday, November 15, 2021 8:58 AM
Subject: Budget Testimony

Written Testimony

Name Alana Freitas
Phone
Email afreitas@myhta.org
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha Members of the Budget Committee,

My name is Alana Freitas. I was born and raised in Hawaii and currently work at a charter school in Waipahu and a zero waste store in Kaimuki. 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.

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.

Written Testimony

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.

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,
Alana Freitas

Testimony

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IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 8:48 AM
Subject: Budget Testimony

Written Testimony

Name Jean Schneider
Phone
Email isip@hawaii.edu
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization
Honolulu County Council
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Aloha 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.

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.

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,

Testimony

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IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 8:36 AM
Subject: Budget Testimony

Written Testimony

Name Callie Stephenson
Phone
Email callies@hawaii.edu
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha Members of the Budget Committee,

My name is Callie Stephenson, and I'm a Honolulu resident working with the State to help protect and manage our natural resources. I specialize in working with corals and coral reef organisms, and am writing to you today in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax as I believe this action will enable Honolulu to better manage, protect, preserve, and restore our natural and cultural resources.

Written
Testimony

Any person in the Main Hawaiian Islands, even if only here briefly, impacts our natural and cultural resources. I work in conservation of our natural resources, working against invasive species introduced from outside these islands, and hoping to combat some of the effects of anthropogenic climate change that flying and vacationing in these islands inherently contributes towards. 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

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and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 8:35 AM
Subject: Budget Testimony

Written Testimony

Name Alexandra kahn
Phone
Email Hello@planitvisionbranding.com
Meeting Date 11-17-2021
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. If the 3% tax needs to be divided into the three categories presented, then I believe a minimum of 1% should be allocated to the 'āina.

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. Linking this with the Pledge to our Keiki will help for increased understanding of this tax as well.

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

Testimony
Attachment

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and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 8:30 AM
Subject: Budget Testimony

Written Testimony

Name	Kaitlyn Paige Jacobs
Phone	
Email	kjacobs8@hawaii.edu
Meeting Date	11-17-2021
Council/PH Committee	Budget
Agenda Item	Bill 40
Your position on the matter	Support
Representing Organization	Self
Written Testimony	I support the portion of this bill that brings money back to conservation and green initiatives. I do not support the use of this money to go towards the rail.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 8:29 AM
Subject: Budget Testimony

Written Testimony

Name Alexandra Kay Marstall
Phone
Email alexkmarstall@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

My name is Alex Marstall and I'm a previous resident of Hawaii, now living in Virginia; 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.

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,

Alex Marstall

Testimony

Attachment

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and Agreement

1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 9:10 AM
Subject: Council Testimony

Written Testimony

Name Ashley L Laidlaw
Phone
Email yelhsapie@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Comment
Representing Organization Self

As a military family, we have been able to experience many beautiful states and cultures. Now being a resident of Honolulu for over a year, I have explored and visited many coveted locations during prime tourist season as well as the off season, and seen the amount of wear and tear as well as impact that is left behind on the nature.

From over-worn paths and trails from foot traffic to pools of sunscreen laying on the surface of the water at the beaches, as well as single use plastic items or inflatable floatation devices that no longer serve a purpose either left behind or spilling over trash cans as the demand on trash services cannot keep up.

Written Testimony

It's pained me to think of the ignorance that many have shown to the actual residents and lack of awareness that it's not just a destination location but a home to so many beautiful people, plants and animals.

While it may not be the majority of visitors, it is still in excess of what it should be and there needs to be an accountability and attempt at reparations of the infiltration of outside influence on the land.

Even a small amount would make a difference. Repairs to necessary safety signage. The ability for proper care and clean up so that waste doesn't blow back into the ocean or get washed away. Procedures or information and knowledge given to people about the destruction of natural habitats with chemicals and plastic products that casually float along the beaches.

There is an obvious need for this to gain attention and a vital need for

it to start somewhere.

Thank you for your time

Testimony

Attachment

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and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 9:22 AM
Subject: Council Testimony

Written Testimony

Name Ted Bohlen
Phone
Email Tbohl8@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 Please apply one-third of the TAT revenue to support the aina of Oahu. Our beaches and parks and natural beauty are what draw visitors to Hawaii and are a major part of what makes Hawaii a special place to live. But, they are being overrun with visitors. This funding is needed to preserve the natural beauty of Oahu. Mahalo!

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 9:26 AM
Subject: Council Testimony

Written Testimony

Name Katherine Kazlauskas
Phone
Email katherine.kazlauskas@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony

Aloha Members of the Budget Committee,
My name is Katherine Kazlauskas 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.

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.

Testimony
Attachment
Accept Terms and Agreement ¹

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 3:15 PM
Subject: Budget Testimony

Written Testimony

Name Clara Sachs
Phone
Email claraisachs@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Comment
Representing Self
Organization

Written Testimony

Taxes on visitors should be partially allocated to our natural resources like our beaches and parks. Because so much of our economy is fueled by tourism, it is important to take good care of the things that attracted them in the first place. With problems like coastline erosion, pollution, or homelessness on the rise in Hawaii, now more than ever, we have to be good stewards of the land. And we can't do this without funding and resources.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 3:25 PM
Subject: Budget Testimony

Written Testimony

Name Mariana Chinellato
Phone
Email mchinellato2013@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40 – Relating to the Transient Accommodation Tax
Your position on the matter Support
Representing Self
Organization

Honolulu County Council
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Aloha Members of the Budget Committee,

My name is Mariana Chinellato, I am a resident of Honolulu county 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.

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,

Mariana Chinellato

Testimony

Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 3:33 PM
Subject: Budget Testimony

Written Testimony

Name	John & Rita Shockley
Phone	
Email	shockleyjr@gmail.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
Agenda Item	Bill 40
Your position on the matter	Comment
Representing Organization	Organization Free Access Coalition
Written Testimony	Aloha! Regarding the TAT. We support AT LEAST 1% being directly sent to "Aina" projects. Please don't DIVERT the money to the "General Fund" as has been done so often in the past. Mahalo for your time.
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 2: Relating to the Transient
Accommodations Tax**

Committee on Budget
Honolulu City Council
Wednesday, November 17, 2021 at 9:00 AM
City Council Chamber

Aloha Chair Say, Vice Chair Cordero, and Members of the Committee:

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.

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.

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Honolulu County Council
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Aloha Members of the Budget Committee,

I am Jennifer Ballou, boat crew on several boats in Honolulu as well as volunteer secretary and graphic designer of Surfrider Foundation Oahu Chapter; 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.

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,

Jennifer Ballou



November 16, 2021

Chairman Calvin Say and members of the Budget Committee:

Aloha, my name is Jennifer Sabas and I serve as the Executive Director of Move Oahu Forward, a non-profit organization, supporting the Honolulu rail project as an integral part of a robust public transportation system on Oahu. I am submitting testimony in support of Bill 40 to establish a transient accommodations tax (TAT) for the City and County of Honolulu. I respectfully request that Bill 40 be passed out of the Budget Committee.

Move Oahu Forward commissioned a poll of 500 Oahu voters in October - 71% support the establishment of a 3% TAT, and 56% support setting aside half or 1.5% for the rail project. Voters were most persuaded with the prospects of jobs and affordable housing in and about the rail line, as well as reducing traffic congestion as numbers increased in support of rail above the 56% level. We were pleased and gratified that support for rail continues and has held steady.

Construction of the rail guideway and stations continues at a steady pace. Work on utility relocation also continues. Work either out to bid or ready to bid, and with design ongoing 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 an hour+ in traffic. Transit-oriented developments to include affordable units along the route will allow for better work-life balances for many Oahu families.

I respectfully request that Bill 40 be passed out of the Budget Committee with 1.5% be set aside for the rail project. This new revenue source, a tourist tax, comes from our visitors rather than our residents, both of whom will ride the finished rail system. Thank you for the opportunity to submit my statement of support, and look forward to a rigorous debate and discussion in the months ahead.

Aloha,

Jennifer Sabas
Executive Director
Move Oahu Forward
PO Box 1329
Honolulu, HI 96807

From: CLK Council Info
Sent: Tuesday, November 16, 2021 5:48 AM
Subject: Budget Testimony

Written Testimony

Name	Susan Snyder
Phone	
Email	susan@susansnyder.biz
Meeting Date	11-17-2021
Council/PH Committee	Budget
Agenda Item	Bill 40
Your position on the matter	Support
Representing	Self
Organization	
Written Testimony	Please support the protection of our beautiful environment.
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 16, 2021 5:17 AM
Subject: Budget Testimony

Written Testimony

Name	Kona Comilla
Phone	
Email	kona51@rocketmail.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
Agenda Item	Bill 40
Your position on the matter	Support
Representing Organization	Self
Written Testimony	Tourists cause a significant amount of damage to the environment in Hawai'i. Without our beautiful beaches and parks, they wouldn't even come so it should be their responsibility to reverse the negative effects they cause to our home.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 11:54 PM
Subject: Budget Testimony

Written Testimony

Name Kimeona Kane
Phone
Email kimeonakane@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha e Chair Say, Vice Chair Cordero and Budget Committee Members,

Mahalo for the opportunity to share my thoughts on Bill 40. I am happy to see that the issue is being worked on diligently and would hope that the percentages are equal as they refer to each area. I personally believe that even more consideration needs to go into the funding of the preservation of our islands natural resources. I would like to see a green fee added to each plane ticket, each cruise ship ticket and to any means by which people come to Hawai'i in addition to this effort established in Bill 40.

As an employee of an environmental non-profit focused on the stewardship of our natural resources, having stewarded many parks, beaches and more across the island, educating our keiki and communities as we do so, also a cultural practitioner that is involved in the reestablishment of cultural practices and spaces, including loko i'a, lo'i and heiau, I truly want to see our natural resources be cared for in a respectable way, honoring our cultural history and the communities in which these resources serve. The type of funding being proposed is a great start, and I hope it becomes more of a priority for the County and State, as we must increase the priority level of these preservation aspects.

Please support the equal breakdown of the recommended 3 percent as follows with a focus of 3A,

- (1) 1 percent of all transient accommodations taxes collected pursuant to this chapter during the fiscal year will be deposited into the general fund;
- (2) 1 percent of all transient accommodations taxes collected pursuant to this chapter during the fiscal year will be deposited into the transit fund established under Chapter 6, Article 61; and
- (3) 1 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:

Written
Testimony

- (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.

Mahalo nui for your work and service,
Kimeona Kane

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 10:56 PM
Subject: Budget Testimony

Written Testimony

Name Ki Dulan
Phone
Email kianadulan@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Comment
Representing Self
Organization

Aloha members of the Budget Committee,

My name is Ki Dulan, and I'm testifying in support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu.

Written
Testimony

The "visitor sector," or the tourism industry as a whole has raped the land and used it for its own selfish corporate greed. The least that could be done is for a small portion of that money to be used to actually preserve the natural resources these entities profit from.

These resources are more than a commodity. They hold familial importance in the Kanaka Maoli mindset and must be preserved for future generations to come.

Mahalo for the opportunity to testify,
Ki Dulan

Testimony
Attachment

Accept Terms
and Agreement

1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 10:52 PM
Subject: Budget Testimony

Written Testimony

Name lynne matusow
Phone
Email lynnehi@aol.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item bill 40
Your position on the matter Oppose
Representing Self
Organization retired

Written Testimony

This is testimony in strong opposition to spending/wasting any more kala on the choo choo, aka failed over budget rail. that includes giving any of what would have been TAT funds to rail. We have more serious problems here instead of hoping for magic to appear. as officers of hte city and our elected council members, you are abrogating your fiduciary responsibility by even entertaining more wastrelsh spending. several years ago target stores went whole hog into canada, and after a few years when they realize it would take many years to recoup their invetment they did what any responsible entity would, the pulle dout, took their losses, and moved on. why is the nine member city council afraid to do the right thing. some of you are now expressing doubts, but if history is any guide, you will foolishly go forward with the project. the time to stop is now. then have eitehr the attorney general or prosecutors office prepare criminal charges against all current and former HART leaders and board members who lied, obfuscated, and got us into this mess. this is worse than the kealoha scandals.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 10:07 PM
Subject: Budget Testimony

Written Testimony

Name	Patti Choy
Phone	
Email	halamango@gmail.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
Agenda Item	Bill 40 (2021) CD 1
Your position on the matter	Oppose
Representing Organization	Self
Written Testimony	Please, absolutely no more funding for rail, in any shape or form. It is a failed monstrosity that should not receive any future dollars.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 10:03 PM
Subject: Budget Testimony

Written Testimony

Name Camile Cleveland
Phone
Email camile.cleveland@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha Members of the Budget Committee,

My name is Camile Cleveland, I live in Kaimuki and work as a climate consultant for a small firm based here in Hawaii. I am testifying in support of Bill 40, relating to the City & County of Honolulu Transient Accommodation Tax, 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.

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.

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. 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

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and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 8:55 PM
Subject: Budget Testimony

Written Testimony

Name Lorraine Waianuhea
Phone
Email mamowaianuhea@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony I am a Hawai'i resident and I strongly support Bill 40. Millions of tourists come to Hawai'i annually to experience our beaches, parks, mountains, flora and fauna. Hawai'i's native plants and animals are the most endangered in the world, yet the protection of Hawai'i's natural resources is severely underfunded. Through Bill 40, visitor dollars will help mālama 'āina so that Hawai'i can be protected and restored into the future.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 8:55 PM
Subject: Budget Testimony

Written Testimony

Name Leila Morrison
Phone
Email Leilam683@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony

Hawaii's natural resources need more protection and management to mitigate the threats to them which are substantially connected to use. Natural resources supply views and recreation for visitors who use them disproportionately to residents. direct and indirect use causes degradation which reaches mauka to makai as everything especially on an island is connect. To protect and preserve Hawaii's precious natural resources it is essential to provide more funding for these purposes and management actions. Bill 40 will do that.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 8:41 PM
Subject: Budget Testimony

Written Testimony

Name	Katie
Phone	
Email	katieosterlund@gmail.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
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: Monday, November 15, 2021 8:05 PM
Subject: Budget Testimony

Written Testimony

Name John Bond
Phone
Email ewabond@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40 (2021) CD 1
Your position on the matter Oppose
Representing Organization
Organization Kanehili Cultural Hui
Written Testimony HART Rail is organized crime that should get a complete forensic audit and federal investigation under RICO - Racketeering Crime. This is not a transit project, this just criminals bloodsucking money off the tax-payers, politicians and bureaucrats maximizing retirement benefits, corrupt vampire profiteering insiders conning the public for ever more money to pocket and send to their offshore bank accounts.
Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 7:36 PM
Subject: Budget Testimony

Written Testimony

Name Danya Weber
Phone
Email danyaweber@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony

The native plants and animals of Hawai'i with whom we share our home are imperiled. Over 90% of these species are found nowhere else in the world except for Hawai'i, and it would be a shame for us to miss this opportunity to fund their protection with Bill 40. If we lose these species, we not only lose Hawaiian culture but we also lose the very staples of Hawai'i itself. Our native forests collect and filter water that humanity depends on. Native ecosystems prevent land erosion and create buffers against climate change. I believe the residents of Hawai'i deserve the utmost protection of the natural areas that surround us. Support of Bill 40 is the most ethical decision to protect what makes Hawai'i special.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 7:21 PM
Subject: Budget Testimony

Written Testimony

Name Eloise M. Yano
Phone
Email Yanom@hawaiiantel.net
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item TAT funding
Your position on the matter Oppose
Representing Self
Organization

Written Testimony

How can you even consider allotting even a penny for rail which is never ending in requesting money to get out of a hole that seems to just get bigger. Alternative planning must be made to stop increasing the debt for which Hawaii citizens are responsible. I don't approve of paying for rail, a project pushed forward by individuals who rushed to begin it without intelligent foresight. No more money for rail, please.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 15, 2021 5:54 PM
Subject: Budget Testimony

Written Testimony

Name	Alison Wright
Phone	
Email	alisonwright1@me.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
Agenda Item	Bill 40
Your position on the matter	Support
Representing Organization	Self
Written Testimony	With the lack of tourists during Covid, their impact on the natural environment was clear. Whether trash on trails or demands for additional services at beaches, additional funds need to be made available to monitor, maintain and keep Hawaii available for all in pristine condition.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

Name Stanford Masui

Phone

Email standamanmasui@gmail.com

Meeting Date 10-06-2021

Council/PH
Committee Budget

Agenda Item Bill 40

Your position
on the matter Oppose

Representing
Organization Organization
RAILSOS (Study Other Solutions)

Chairman Waters and members of the council:

Our organization opposes this bill as written:

1. It assumes that a portion of the TAT will be set aside for a transit fund for the rail. This assumption should not be made without a vigorous discussion as whether funds should be siphoned off for a project that is no longer financially viable. To put it bluntly, why "throw good money after bad?"

2. The rail is at an inflection point as to whether it should be constructed beyond its current endpoint at Middle St. or further intensive study as to viable alternatives rather than continuing on to Ala Moana at a prohibitive cost. Past FTA administrators have urged the city to consider modification of its plans, a clear signal that additional funding may not be forthcoming.

Written
Testimony

3. Transit Oriented Development is a myth. Most of the building of condos in the Kapiolani corridor were planned without any consideration of the rail route. This is amply demonstrated by the fact that while HART struggles to come up with a funding plan and completion to Ala Moana is questionable, developers are proceeding to build. The numbers and actual cost of affordable housing in these condos are still too expensive for most people to afford. Only one major project currently is in Ewa and that was planned years before the rail was developed.

4. There are urgent issues that require immediate and priority funding: homelessness and the mental health system, police, fire, and emergency services funding, road and highway improvement, and cleanup and improvement of tourist recreational areas such as parks and beaches.

5. Rather than triggering economic growth, the public will be saddled with enormous debt by the borrowed funding, and operational expense estimated variously at present, at \$120- \$150 million per year.

Electricity costs will cause operational expense to double. This project could bankrupt the city.

6. HART should develop a funding or recovery plan before it comes to the council for a portion of TAT revenues.

7. The final Environmental Impact Statement indicates only a minimal effect in alleviating traffic congestion which is the major argument in favor of funding the rail. The motoring public will not see any improvement in driving times, and the studies were made years ago, and are no longer reliable.

The Council is urged to delete any provision that funds the rail, in favor of funding other urgent priorities.

Thank you for your consideration

From: CLK Council Info
Sent: Monday, November 15, 2021 9:32 PM
Subject: Council Testimony

Written Testimony

Name Heather J Miyoshi
Phone
Email heathermiyoshi@yahoo.com
Meeting Date 11-17-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony

Aloha Members of the Budget Committee,
My name is Heather 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.

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,
Heather

Testimony

Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 16, 2021 8:13 AM
Subject: Budget Testimony

Written Testimony

Name Bonnie Joyce
Phone
Email bonnie.joyce@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item 40
Your position on the matter Comment
Representing Self
Organization

Written Testimony I support this bill because I want the visitors to Hawaii to be responsible for some of the costs to maintain our beautiful land and sea. They come to enjoy it, may the bear some of the responsibility. Thank you.

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 16, 2021 9:54 AM
Subject: Budget Testimony

Written Testimony

Name Magdalena Steele
Phone
Email Makakilomaggie@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony I support money being allocated towards our beaches and parks. Protecting the land and the spaces that locals AND tourist occupy is important for the integrity of our culture and mental health. It sounds foolish to ignore this. Mahalo.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

Testimony of
Pacific Resource Partnership

City Council
Committee On Budget
City & County of Honolulu
Councilmember Calvin K.Y. Say, Chair
Councilmember Radiant Cordero, Vice Chair

Bill 40 (2021), CD1—Relating to the transient accommodations tax
Wednesday, November 17, 2021
9:00 A.M.

Aloha Chair Say, Vice Chair Cordero, and Members of the Committee:

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.

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.
- 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.



(Continued From Page 1)

- 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.

1065 Ahua Street
Honolulu, HI 96819
Phone: 808-833-1681 FAX: 839-4167
Email: info@gcahawaii.org
Website: www.gcahawaii.org



GCA of Hawaii

GENERAL CONTRACTORS ASSOCIATION OF HAWAII

Quality People. Quality Projects.

November 16, 2021

Councilman Calvin Say, Chair
Members of the City Council Budget Committee
City & County of the Honolulu City
Honolulu, HI 96813

Re: Bill 40, Relating to the Transient Accommodations Tax.

Dear Chair Waters and Members of the City Council,

The General Contractors Association of Hawaii (GCA) is an organization comprised of approximately five hundred (500) general contractors, subcontractors, and construction related firms. The GCA was established in 1932 and is the largest construction association in the State of Hawaii. Our mission is to elevate Hawaii's construction industry and strengthen the foundation of our community.

GCA is in **STRONG SUPPORT** of Bill 40, which establishes a transient accommodations tax for the City and County of Honolulu.

Of this amount, we respectfully request that a portion be set aside for the completion of the Honolulu rail project. 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.

Construction of the rail guideway and stations continues at a steady pace. Work on utility relocation also continues. 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 an hour+ in traffic.

Further, transit-oriented developments include affordable units along the route. This will help address our housing shortage as 11,600 housing units along the downtown and Ala Moana rail stations will be completed as a result of the TOD planning. This creates multi-modals form of transportation that allow for walkable, bikeable communities and safe streets for families.

Thank you for the opportunity to provide testimony in support of Bill 40.

From: CLK Council Info
Sent: Tuesday, November 16, 2021 10:41 AM
Subject: Budget Testimony

Written Testimony

Name	Joy Kimura
Phone	
Email	jkimura@hawaiilecet.org
Meeting Date	11-17-2021
Council/PH Committee	Budget
Agenda Item	Bill 40 (2021)
Your position on the matter	Support
Representing	Organization
Organization	Hawaii LECET
Written Testimony	
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 16, 2021 8:23 AM
Subject: Budget Testimony

Written Testimony

Name	Anna Breimon
Phone	
Email	breimon@gmail.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
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 16, 2021 8:22 AM
Subject: Budget Testimony

Written Testimony

Name Zeny Breimon
Phone
Email breimon@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
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 16, 2021 8:21 AM
Subject: Budget Testimony

Written Testimony

Name	Jon Breimon
Phone	
Email	breimon@gmail.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
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 16, 2021 8:20 AM
Subject: Budget Testimony

Written Testimony

Name	May Breimon
Phone	
Email	breimon@gmail.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
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 16, 2021 11:23 AM
Subject: Budget Testimony

Written Testimony

Name shirley Hasenyater
Phone
Email shirleyinhi@aol.com
Meeting Date 11-17-y021
Council/PH Committee Budget
Agenda Item Using TAT money for HART
Your position on the matter Oppose
Representing Self
Organization

Written Testimony Please consider reasonable alternatives that have been presented about stopping rail at Middle Street and using bus rapid transit from there. Going to Ala Moana never did make sense and is totally unreasonable at this point. Please do not vote to give HART any of the TAT money. Mahalo.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 16, 2021 12:28 PM
Subject: Budget Testimony

Written Testimony

Name Annalyssah Camacho
Phone
Email annalyssahc@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization
Honolulu County Council
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Aloha Members of the Budget Committee,

My name is Anna Camacho and I am a resident of Kaimuki, and have worked as a Tour Coordinator in the hospitality industry. 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.

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,

Anna

Testimony
Attachment

Accept Terms
and Agreement

1

IP: 192.168.200.67

TO: Members of the Budget Committee of the Honolulu City Council

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

DATE: Wednesday, November 17, 2021

SUBJECT: Bill 40, CD1 and Proposed CD2, County Transient Accommodations Tax
- **OPPOSED**

Aloha Committee Chair Say and Councilmembers,

Thank you for allowing testimony on Bill 40, CD1 and the proposed CD2 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. All amounts are still blank in the proposed CD2. **Given the current state of affairs of HART and the rail project in general, it would be irresponsible of the Council to allocate any funds to the transit fund for rail construction.**

In addition to the list of concerns I noted in my testimony at the full council hearing on November 10 (see page 109 of 118 here <https://hnl.doc.ehawaii.gov/hnldoc/document-download?id=12388>), please note the following:

- On September 24, 2021, the HART board formed a permitted interaction group to investigate the establishment of a TAT in connection with the estimate at completion costs of rail. The group has not yet presented a report to the full board.
- HART has been having a difficult time finding welders for the temporary fix related to the incorrectly sized wheels, and we still do not know who is liable for this additional cost nor how much it will be.

If you are going to provide funding for rail construction, please hold HART accountable and include conditions with that funding.

Administration

Implementing a county TAT creates additional bureaucracy and complicates our tax system. However, given the likelihood that the Council will pass this

bill in some form, please consider the following.

Sec. 8A-1.12 Overpayment; refunds. Under paragraph (c), please add a requirement that the director notify the taxpayer if any refund amount is allocated to other city taxes.

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-1.15(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-1.19, 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.**



**HAWAI'I LODGING & TOURISM
ASSOCIATION**

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

**Honolulu City Council
Committee on Budget
Bill 40 (2021)
October 20, 2021**

Chair Say and members of the Committee, 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-focused needs and the impacts created by travelers to Hawai'i. The opportunities in this regard are 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 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.



HAWAII LABORERS-EMPLOYERS COOPERATION AND EDUCATION TRUST

650 Iwilei Road, Suite 285 · Honolulu, HI 96817 · Phone: 808-845-3238 · Fax: 808-845-8300

November 16, 2021

HONOLULU CITY COUNCIL

Committee on Budget

City Council Chamber

Honolulu, Hawaii 96813

DATE: Wednesday, November 17, 2021

TIME: 9:00 a.m.

TESTIMONY ON BILL 40 (2021) - RELATING TO THE TRANSIENT ACCOMMODATIONS TAX

**To Committee Chair Say, Vice Chair Cordero and members of the Honolulu City Council
Committee on Budget:**

Hawaii LECET is a labor-management partnership between the Hawaii Laborers' International Union of North America, Local 368, its' 5000+ members and its' 250+ unionized contractors. The Laborers' International Union of North America is the largest construction union in the United States.

Mahalo for the opportunity to testify in support of Bill 40 (2021), which seeks to establish a County Transient Accommodations Tax to support restoration of funding which was diverted by the Hawaii State Legislature. Bill 40 would also ensure that visitors share in the costs for services provided by the City and County of Honolulu, as well as fund efforts to mitigate the impacts on natural resources due to tourism.

For these reasons, Hawaii LECET supports Bill 40 (2021) and asks for your consideration and support.

With respect,

Hawaii Laborers-Employers Cooperation & Education Trust



HAWAII REGIONAL COUNCIL OF CARPENTERS

November 17, 2021

Budget Committee
Honolulu City Council
Councilmember Calvin Say, Chair
Councilmember Radiant Cordero, Vice Chair

Statement of the Hawaii Regional Council of Carpenters –SUPPORT for Bill 40 (2020), CD1 - RELATING TO THE TRANSIENT ACCOMMODATIONS TAX.

Chair Say, Vice Chair Cordero members of the Budget Committee,

The Hawaii Regional Council of Carpenters would like to offer their support for Bill 40 (2020), CD1 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.



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

Committee On Budget

Wednesday, November 17, 2021

9:00 AM

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

Chair Say, Vice-chair Cordero, and Committee 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, 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 committee take favorable action on this measure and **support Bill 40**.

Thank you for the opportunity to submit this testimony.

Shingayi Masiya
Government Relations Director

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

Feel the Power

From: CLK Council Info
Sent: Tuesday, November 16, 2021 5:33 PM
Subject: Budget Testimony

Written Testimony

Name Joanne Amberg
Phone
Email joanne.amberg@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40 (2021) CD 1
Your position on the matter Oppose
Representing Self
Organization

Written Testimony I am dismayed that the City Council continues to advocate to throw good money after bad. Please consider the future of Oahu, and the tremendous needs of this island and the community--homeless, parks and natural resources in horrible shape, the list goes on. Please no additional funding for rail.
Mahalo for considering my position.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67



Aloha Honorable Chairman Say and Members of the Budget Committee,

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.

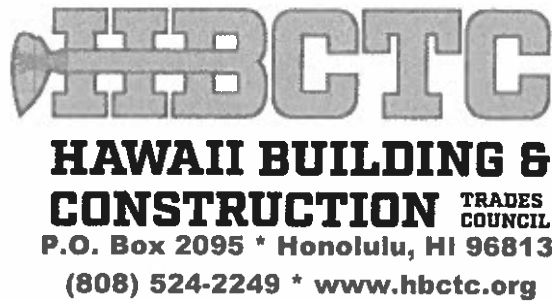
Lastly, we urge that a specific portion of the TAT - 1 percent - be set aside for the purpose of managing visitor impacts on public facilities and natural resources. By tying the amount of funds available for management directly to the number of visitors lodging on the island, visitor impact mitigation 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 dark ink, appearing to read "John Leong", with a stylized flourish at the end.

John Leong
Chief Executive Officer
Kupu



November 16, 2021

Honolulu City Council
Committee on Budget
530 S. King Street
Honolulu, HI 96813

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

Aloha Chair Say, Vice-Chair Cordero, and members of the committee:

My name is Gino Soquena, Executive Director of the Hawaii Building & Construction Trades Council (HBCTC) which represents 16 of the 19 construction trade unions in the State of Hawaii. I continue to submit testimony in **SUPPORT of Bill 40** to establish a transient accommodations tax for the City and County of Honolulu and thank all the City Council members that have voted to pass Bill 40 up to this point to keep the discussion and debate moving forward.

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. The HBCTC understands that the City needs a portion of the 3% for the City's budget. Ideally, our hope is that at least 1.5% of that would be set aside for rail. I respectfully request that you pass Bill 40 out of the Budget Committee again to keep the discussion and debate moving forward.

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**.

Mahalo Nui Loa,

Gino Soquena

Gino Soquena
Executive Director
Hawaii Building & Construction Trades Council

From: CLK Council Info
Sent: Tuesday, November 16, 2021 4:19 PM
Subject: Budget Testimony

Written Testimony

Name Bob Crone
Phone
Email bobcrone@earthlink.net
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40 (2021) CD 1
Your position on the matter Oppose
Representing Self
Organization

Chairman Say, and Council members:

I AM SUBMITTING TESTIMONY IN STRONG OPPOSITION TO THE USE OF ANY TAT FUNDS FOR THE RAIL PROJECT. The following is my previous testimony on this bill.

Written
Testimony

In 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 being asked to consider diverting 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.

NO ADDITIONAL FUNDING FOR THE RAIL.

Mahalo for the opportunity to submit these comments.

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67



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
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Auditor

MARK TRAVALINO
Auditor

MARTIN ARANAYDO
Sergeant-At-Arms

Honolulu City Council
Committee On Budget
Wednesday, November 17, 2021
9:00 AM

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

Chair Say, Vice-chair Cordero, and Committee 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, 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 committee take favorable action on this measure and **support Bill 40**.

Thank you for the opportunity to submit this testimony.

Shingayi Masiya
Government Relations Director

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Phone: (808) 841-5877
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Feel the Power



HAWAII REGIONAL COUNCIL OF CARPENTERS

November 17, 2021

Budget Committee
Honolulu City Council
Councilmember Calvin Say, Chair
Councilmember Radiant Cordero, Vice Chair

Statement of the Hawaii Regional Council of Carpenters –SUPPORT for Bill 40 (2020), CD1 - RELATING TO THE TRANSIENT ACCOMMODATIONS TAX.

Chair Say, Vice Chair Cordero members of the Budget Committee,

The Hawaii Regional Council of Carpenters would like to offer their support for Bill 40 (2020), CD1 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.

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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.

From: CLK Council Info
Sent: Tuesday, November 16, 2021 8:30 PM
Subject: Budget Testimony

Written Testimony

Name Charles Henning
Phone
Email kmobility@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40 CD 1
Your position on the matter Oppose
Representing Self
Organization

It's pretty obvious no thought goes into this project anymore other than GIMME MONEY GIMME MONEY GIMME MONEY to sustain the mostly useless employees of this burden on society.

Written Testimony Therefore the failure project MUST end at Middle Street and more creative, intelligent options considered.

Good luck. No, forget that. Just END it.

Testimony
Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 16, 2021 9:01 PM
Subject: Budget Testimony

Written Testimony

Name Sharlene Chun-Lum

Phone

Email sharstocks@yahoo.com

Meeting Date 11-17-2021

Council/PH
Committee Budget

Agenda Item Bill 40, CD1

Your position on
the matter Oppose

Representing
Organization Self

Written Testimony I submitted testimony regarding this bill during the City Council meeting on November 10. Please do not pass this bill with blanks for the percentages, especially for rail. Rail should not receive additional funds from this tax.

Testimony
Attachment

Accept Terms and
Agreement 1

IP: 192.168.200.67

TO: Members of the Budget Committee of the Honolulu City Council

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

DATE: Wednesday, November 17, 2021

SUBJECT: Bill 40, CD1 and Proposed CD2, County Transient Accommodations Tax
- **OPPOSED**

Aloha Committee Chair Say and Councilmembers,

Thank you for allowing testimony on Bill 40, CD1 and the proposed CD2 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. All amounts are still blank in the proposed CD2. **Given the current state of affairs of HART and the rail project in general, it would be irresponsible of the Council to allocate any funds to the transit fund for rail construction.** Please note I am testifying in my individual capacity.

In addition to the list of concerns I noted in my testimony at the full council hearing on November 10 (see page 109 of 118 here <https://hnlldoc.ehawaii.gov/hnlldoc/document-download?id=12388>), please note the following:

- On September 24, 2021, the HART board formed a permitted interaction group to investigate the establishment of a TAT in connection with the estimate at completion costs of rail. The group has not yet presented a report to the full board.
- HART has been having a difficult time finding welders for the temporary fix related to the incorrectly sized wheels, and we still do not know who is liable for this additional cost nor how much it will be.

If you are going to provide funding for rail construction, please hold HART accountable and include conditions with that funding.

Administration

Implementing a county TAT creates additional bureaucracy and complicates

our tax system. However, given the likelihood that the Council will pass this bill in some form, please consider the following.

Sec. 8A-1.12 Overpayment; refunds. Under paragraph (c), please add a requirement that the director notify the taxpayer if any refund amount is allocated to other city taxes.

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

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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-1.15(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?

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From: CLK Council Info
Sent: Wednesday, November 17, 2021 7:42 AM
Subject: Budget Testimony

Written Testimony

Name	Gregory Thomas
Phone	
Email	artcare@mac.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
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: Wednesday, November 17, 2021 8:01 AM
Subject: Budget Testimony

Written Testimony

Name Brooke Hoffman
Phone
Email brookeocean808@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item BILL 40
Your position on the matter Support
Representing Self
Organization

Written Testimony

I believe here in Hawaii we rely so heavily on tourism for our way of life. That being said a portion of that should be given back to make sure that our natural resources (ocean and sea) are protected and cared for and that infrastructure services are provided (parking, restrooms, water fountains, green spaces) so that those areas heavily used by tourists and locals alike stay clean, and in good condition. This lessens the impact on surrounding areas by having designated high flow areas. I believe that if our state and local tourism related industries are making money on 10k tourists a day , than there should be money set aside to make sure they are also caring for and giving back to the resources we all enjoy (parks, hiking trails, beaches). It's the states responsibility to not only preserve these resources for the money flow of tourism but for all to enjoy.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Wednesday, November 17, 2021 8:27 AM
Subject: Budget Testimony

Written Testimony

Name Paul Yonamine
Phone
Email paul.yonamine@cpb.bank
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Organization
Organization Central Pacific Bank

I am Paul Yonamine, Executive Chairman of Central Pacific Bank and I am submitting testimony in support of Bill 40 to establish a transient accommodations tax for the City and County of Honolulu. Please set aside a portion for the Honolulu rail project. 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 out of the Budget Committee to keep the discussion and debate moving forward.

Written Testimony

Construction of the rail guideway and stations continues at a steady pace. Work on utility relocation also continues. Work either out to bid or ready to bid, and with design ongoing 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 an hour+ in traffic. Transit-oriented developments to include affordable units along the route will allow for better work-life balances. It will also create new communities and visitor destinations that will disperse traffic and tourism congestion.

Thank you for the opportunity to submit my statement of support, and look forward to a rigorous debate and discussion in the months ahead.

Testimony Attachment

Accept Terms and Agreement 1



November 16, 2021

TO: Councilmember Calvin Say, Chair
Councilmember Radiant Cordero, Vice- Chair
Members of the Committee on Budget

FR: Denis Ebrill, Marriott Vacations Worldwide Corporation

RE: Comments on Bill 40 Relating to Transient Accommodations Tax

Aloha Chair Say, Vice-Chair Cordero and members of the Committee on Budget,

Thank you for allowing me to submit testimony on behalf of Marriott Vacations Worldwide Corporation ("MVWC") **providing Comments and Amendments** to the Proposed CD2 of 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 County TAT imposes a tax on the gross rental or gross rental proceeds derived from the furnishing of transient accommodations. The Proposed CD2 added language to clarify that: 1) the County TAT is not applicable to written contracts that do not provide for the passing on of taxes which were made prior to the effective date; and 2) is applicable to contracts entered into on or after the effective date. 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 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 tax to guests in advance; and 2) adjust booking systems and rental agreements to collect the 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 County TAT; and 4) rental agreements to be modified with the required language. Furthermore, an additional 30 days provides resorts an

Councilmember Calvin Say, Chair
Councilmember Radiant Cordero, Vice- Chair
November 16, 2021
Page 2

adequate amount of time to provide proper notice to guests, update disclosure statements with DCCA, and coordinate with third party booking platforms to accommodate tax.

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 comprise 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,

A handwritten signature in blue ink, appearing to read "Denis Ebrill", followed by a period.

Denis Ebrill
Senior Vice President
Marriott Vacations Worldwide Corporation

AQUA-ASTON

HOSPITALITY

November 16, 2021

TO: Councilmember Calvin Say, Chair
Councilmember Radiant Cordero, Vice- Chair
Members of the Committee on Budget

FR: Aqua-Aston Hospitality

RE: Comments on Bill 40 Relating to Transient Accommodations Tax

Aloha Chair Say, Vice-Chair Cordero and members of the Committee on Budget,

Thank you for allowing Aqua-Aston Hospitality, LLC ("Aqua-Aston") to provide **Comments and Amendments** to the Proposed CD2 of 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 County TAT imposes a tax on the gross rental or gross rental proceeds derived from the furnishing of transient accommodations. The Proposed CD2 added language to clarify that: 1) the County TAT is not applicable to written contracts that do not provide for the passing on of taxes which were made prior to the effective date; and 2) is applicable to contracts entered into on or after the effective date. 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 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 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 its own county TAT with a levy date of November 1, 2021, which was 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

HAWAII OPERATING ENGINEERS INDUSTRY STABILIZATION FUND



Affiliated AFL-CIO
OPEIU - 3 - AFL-CIO (3)

*Uniting our strengths and working together
for a better tomorrow.*

November 17, 2021

Honorable, Calvin Say, Budget Committee, Chair
Honorable, Radiant Cordero, Honolulu City Council, Vice Chair
Honorable Members of the Budget Committee

RE: Bill 40 (2021)CD1 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.)

Chair Say:

My name is Pane Meatoga III and I am the Community Liaison representing the Hawaii Operating Engineers Industry Stabilization Fund (HOEISF). We are a labor management fund representing 3000 unionized members in heavy engineering site work and 500 general contractors specializing in heavy site and vertical construction. Our organization would like to offer our written testimony in support of Bill 40 (2021) CD1.

Since the state of Hawaii has repealed the allocation of Honolulu County's portion of the Transient Accommodation Tax (TAT), it is imperative that this bill move forward with all possible speed. Both Maui and Kauai County have moved ahead and passed ordinances to enact a county TAT. Each month that the city does not collect TAT is a month that the city is losing out on revenue.

We also believe that allocating 1.5% of the TAT to the Honolulu Rail Project will help uphold the completion of a project that will transform Oahu for the benefit of future generations.

We appreciate Chairman Say hearing Bill 40 on the Budget Committee agenda. We look forward to Bill 40 progressing through the legislative process, and the debate and discussion in the months ahead.

Sincerely,

Pane Meatoga III
Hawaii Operating Engineers Industry Stabilization Fund



KAPOLEI

November 16, 2021

The Honorable Calvin Say
and Members of the City Council
Committee on the Budget
Honolulu City Council
Honolulu Hale
530 S. King Street
Honolulu, HI 96813

Dear Chair Say and Councilmembers:

Bill 40 (2021)
Relating to the Transient Accommodations Tax

On behalf of the Kapolei Properties Division ("KPD") of the James Campbell Company LLC, thank you for the opportunity to provide testimony in support of Bill 40 (2021) – Relating to the Transient Accommodations Tax ("Bill 40"). The James Campbell Company LLC and its affiliates have been at the helm guiding the master planning and development of O'ahu's Second City of Kapolei. An essential component of master planning efforts include providing current and future Kapolei residents with multi-modal transportation opportunities.

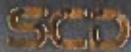
For this reason, we support Bill 40's intent, which can help to see the completion of the Honolulu Rail Transit Project's ("Rail") 20 miles with 21 stations, from West Kapolei to Ala Moana by dedicating a fixed portion of the transient accommodations tax to the Transit Fund established under Chapter 6, Article 61.

A fixed percentage of the transient accommodations tax dedicated towards the funding of the rail, will enable the City & County to finish the project in a fiscally responsible way without raising property taxes and endangering our city's bond rating. Including a fixed portion of transient accommodation tax revenue for Rail will demonstrate that the City & County remains committed to and invested in the Kapolei region and West O'ahu, furthering our shared long-term vision of creating O'ahu's Second City.

Thank you for your consideration.

Sincerely,

Matt Caires
Manager, Development
Kapolei Properties Division



STANFORD CARR DEVELOPMENT, LLC

November 17, 2021

The Honorable Calvin K.Y. Say, Chair
and Committee Members
Committee on Budget
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

Dear Chair Say and Committee Members:

SUBJECT: Bill 40 (2021), CDI Relating to the Transient Accommodations Tax

I am writing to express support for Bill 40, CDI relating to the establishment of a City and County of Honolulu (City) Transient Accommodations Tax (TAT).

A new City TAT replaces the lost state subsidy of \$45 million and affords Honolulu with an opportunity to ensure completion of the rail system to the Ala Moana Center. Connectivity to Ala Moana is critical for the development of a vibrant mixed-use and mixed-income transit-oriented community with workforce housing to support the region.

Regarding the specific distribution towards the general fund, transit fund and special account, additional information remains pending to determine an equitable allocation, including confirmed costs from HART to complete the rail system. Therefore, I urge the Budget Committee to continue the discussion, but to defer on the specific allocations of the proposed TAT until further details are obtained from HART.

Thank you for the opportunity to participate in this important discussion of financial stability and transit-oriented development.

Respectfully,

A handwritten signature in black ink, appearing to read "Stanford S. Carr".

Stanford S. Carr

From: CLK Council Info
Sent: Wednesday, November 17, 2021 11:16 AM
Subject: Budget Testimony

Written Testimony

Name Choon James
Phone
Email choonjameshawaii@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Comment
Representing Self
Organization

Aloha Calvin Say and members:

One of the silent multiplier impacts of TVUs is the new cottage industry of thousands of "independent contractors" involved in the day-to-day operations.

Unlike the regulated hotel industries where workers are compensated with health insurance, retirement benefits and so on, the TVU "independent contractors" do not enjoy a similar safety net.

Written Testimony Many TVU operators are corporations, out of state corporations, which profit greatly.

We need to consider these inevitable unfunded liabilities and social impacts imposed upon the city/state and taxpayers in the future. What happens when this big group of "independent contractors" are in their non-working years with no official safety net for their well-being? The corporate owners who profited greatly from their services will not be accountable.

Thank you.

Choon James

Testimony
Attachment
Accept Terms
and Agreement

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