

Bill 40, CD2 Testimony

MISC. COM. 604

From: CLK Council Info
Sent: Thursday, November 18, 2021 7:52 AM
Subject: Budget Testimony

Written Testimony

Name Andrew Craig
Phone
Email andycraigllc@gmail.com
Meeting Date 11-17-2021
Council/PH Committee Budget
Agenda Item Transient Accommodation Tax (TAT)
Your position on the matter Comment
Representing Organization Self

Written Testimony

People come to Hawai'i to enjoy the beaches, mountains, surfing, and other natural wonders. For this reason, more of the "Green Fee" must go to actual green spaces, otherwise just call it a tourist tax. 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.

Testimony Attachment

Accept Terms and Agreement 1

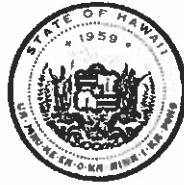
IP: 192.168.200.67

From: CLK Council Info
Sent: Thursday, November 18, 2021 10:33 PM
Subject: Budget Testimony

Written Testimony

Name	Sophia Daniel
Phone	
Email	lovebloomconference@gmail.com
Meeting Date	11-17-2021
Council/PH Committee	Budget
Agenda Item	Transient Accommodation Tax
Your position on the matter	Support
Representing	Self
Organization	
Written Testimony	
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67



The Senate

STATE CAPITOL
HONOLULU, HAWAII 96813

November 19, 2021

The Honorable Tommy Waters, Chair
and Members of the City Council
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

Aloha Chair Waters and Council Members,

Subject: Bill 40 (2021) Relating to the Transient Accommodations Tax (TAT)

I am writing to renew my earlier request (see attached) that the members of the City Council dedicate a portion of the county TAT to the Honolulu Police Department (HPD). At the November 17, 2021 Budget meeting, the Committee reported out a proposed Committee Draft 2 to Bill 40 (2021) that recommended 1.75% (or 58.33%) of the County TAT be deposited into the City's general fund for the first two years and 1.25% (or 41.66%) thereafter. The Committee proposed that the remainder of the county TAT be set aside for the Honolulu Rail Project and a special account for public facilities and natural resources impacted by visitors.

I remain a supporter of completing the construction of the Honolulu Rail Project and I also recognize the value of dedicating a portion of the county TAT for core city services such as the operations and maintenance of public facilities like parks and beaches. However, I believe it is equally important to dedicate county TAT resources to core services, specifically to law enforcement.

As of December 2020, HPD has had a 13% vacancy rate for uniformed positions, with 279 vacancies and an authorized strength of 2,143. By dedicating a percentage of the county TAT funds, HPD would be able to recruit and retain the best-trained and best-skilled police officers to serve our growing city. An increase in the number of recruits would result in a reduction of overtime expenditures and address the staffing needs of all patrol districts, especially of West Oahu.

November 19, 2021

Page 2 of 2

Dedicating a portion of the county TAT to law enforcement would enable Patrol District 8 currently assigned to the Kapolei Police Station to exclusively address the needs of the Kapolei region and allow the establishment of a new Patrol District 9 as envisioned at the renovated Waianae Police Station for the residents and visitors who live and frequent city facilities along the Waianae coast, including Ko Olina, Yokohama Beach Park, Mermaid Caves and numerous other surfing locations. I ask the members of the Honolulu City Council to prioritize core city services, specifically law enforcement, in order to facilitate the prevention of crime and the protection of the rights of persons and property.

Thank you for this opportunity to restate my position as Bill 40 moves to Third and Final Reading on December 1, 2021.

Sincerely,



Senator Kurt Fevella
State of Hawaii, District 19
Minority Leader/ Minority Floor Leader

State Capitol, Room 217
415 S. Beretania Street,
Honolulu, HI 96813
Phone: (808) 586-6360
Fax: (808) 586-6361
senfevella@capitol.hawaii.gov

Attachment

cc: Mayor Rick Blangiardi
Managing Director Michael Formby
Chair Shannon L. Alivado, Honolulu Police Commission
Interim Chief Rade Vanic, Honolulu Police Department
President Malcolm Lutu, SHOPO
Executive Director Tenari Ma'afala, SHOPO
Honolulu City Clerk's Office



The Senate

STATE CAPITOL
HONOLULU, HAWAII 96813

November 15, 2021

The Honorable Calvin Say
and Members of the Budget Committee
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

Aloha Committee Chair Say and Budget Committee Members,

Subject: Bill 40 (2021) Relating to the Transient Accommodations Tax (TAT)

As the Honolulu City Council continues its public hearings on the above-referenced Bill 40 (2021), I request the members of the Council's Committee on Budget consider dedicating a portion of the county TAT funds to be deposited into the General Fund to expand the Honolulu Police Department's (HPD) Patrol Districts by separating Patrol District 8 Kapolei/Waianae into two separate and distinct areas, namely "Patrol District 8 Kapolei" and "Patrol District 9 Waianae".

Currently, there are eight (8) HPD Districts. Patrol officers assigned to District 8 service the communities of Ewa, Ewa Beach, West Loch, Barbers Point, Kapolei, Makakilo, Campbell Industrial Park, as well as communities along the Waianae coast that include Honokai Hale, Ko Olina, Nanakuli, Maili, Waianae, Makaha, Makua, and Kaena. In the last ten (10) years, District 8 has not been allocated any additional patrol officers, yet the residential communities of West Oahu have grown to include new residential developments and retail facilities that include Haseko's Hoakalei and Ocean Pointe, Gentry Homes, D.R. Horton, Castle & Cooke projects in Kapolei, Makakilo and Ewa Beach and DeBartolo's Ka Makana Ali'i Shopping Center in Kapolei. District 8 officers are responding to an average of 100 calls per shift while operating at 85% staff capacity. Based on the 2020 population growth estimates, there is currently one officer per 15,000 residents.

Renovations to the former Waianae Substation were completed in 2016 and standing up a new Patrol District 9 for areas west of Honokai Hale with a separate command, additional patrol officers and support staff was contemplated during the planning and design phases of this newly renovated district-level station. Dedicating TAT funding for a new District 9 command will enable faster police response times and improve services for the Leeward Coast residents while also allowing the existing patrol officers of District 8 to concentrate

November 15, 2021

Page 2 of 2

their efforts on the growing communities of Kapolei, Ewa, Ewa Beach, West Loch, Barbers Point, Kapolei, Makakilo, and Campbell Industrial Park.

I understand Bill 40 (2021) has passed Second Reading and the Budget Committee at its November 17, 2021 meeting will consider setting allocations of the county TAT once it receives financial information on the rail project. I remain a long-standing supporter of completing the construction of rail; however, the revised estimated cost to complete the rail project that is to be provided to the Council must also be approved by the Federal Transit Administration (FTA) as part of its Recovery Plan and Financial Plan. Until the FTA approves the revised Financial Plan, the Council must first prioritize a greater portion of its limited funding for critical city services.

Therefore, I ask the members of the Council to consider allocating a greater percentage of its up to three percent (3%) county TAT be deposited into the General Fund to fund a new command, patrol officers and support staff for a new District 9 at the Waianae District Police Station.

Thank you for your consideration and attention to this request. Should you have any further questions, please feel free to contact me office.

Sincerely,



Senator Kurt Fevella
State of Hawaii, District 19
Minority Leader/ Minority Floor Leader

State Capitol, Room 217
415 S. Beretania Street,
Honolulu, HI 96813
Phone: (808) 586-6360
Fax: (808) 586-6361
senfevella@capitol.hawaii.gov

cc: Mayor Rick Blangiardi
Managing Director Michael Formby
All Councilmembers
Chair Shannon L. Alivado, Honolulu Police Commission
Interim Chief Rade Vanic, Honolulu Police Department
President Malcolm Lutu, SHOPO
Executive Director Tenari Ma'afala, SHOPO
Honolulu City Clerk's Office

From: CLK Council Info
Sent: Tuesday, November 23, 2021 6:51 PM
Subject: Budget Testimony

Written Testimony

Name Susie Jannuzzi
Phone
Email Sjannuzzi@me.com
Meeting Date 11-10-2021
Council/PH Committee Budget
Agenda Item Voting on illegal vacation rentals
Your position on the matter Comment
Representing Self
Organization

Written Testimony In other locales, zoning precludes mis-use of property. I appreciate the attempt previously to allocate \$300k to seek and fine illegal rentals. Tough for a small team. Some rental requests to DPP go back unanswered/ undetermined for years. Good to encourage resubmission, resolve that first and then determine those denied and still active as your first miscreants.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Friday, November 26, 2021 3:29 PM
Subject: Council Testimony

Written Testimony

Name Brett Kulbis
Phone
Email chair@oahugop.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item 40
Your position on the matter Oppose
Representing Organization Organization
Honolulu County Republican Party
Honolulu County Republican Party OPPOSES any new taxes, especially if those tax dollars are going to bail out HART.

It appears the current Honolulu City Council opposes fiscal responsibility and wants to continue the tax and spend policies of previous councils.

As opposed to using TAT solely to mitigate the impacts of visitors on public facilities and natural resources, including the restoration, operations, and maintenance of beaches and parks. You want to continue the policy of bailing out HART, rather than holding them accountable for their mismanagement of our tax dollars.

Bill 40 (CD 2) not only continues to throw more money at HART, despite their known dismal track record on wasteful spending, in two years that amount will be increased from 33% to 50%. While only 8% will go to the only legitimate use of TAT funds, to mitigate the impacts of visitors on public facilities and natural resources, including the restoration, operations, and maintenance of Oahu beaches and parks.

We strongly OPPOSE any funds to go to HART.

Written Testimony

Testimony Attachment

Accept Terms and Agreement 1

From: CLK Council Info
Sent: Sunday, November 28, 2021 6:15 PM
Subject: Budget Testimony

Written Testimony

Name Leslie M Inouye
Phone
Email linouye14@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Oppose
Representing Self
Organization

Written Testimony

Dear Councilmembers:
TAT collections should not be used for funding rail. It is unconscionable that this manipulation of the TAT might end up in the coffers of rail, rather than where those moneys can effect positive work for Oahu citizens. I shouldn't have to remind you that you were elected to represent your district and Oahu. The continued push to ram rail down the taxpayers' throats, however, indicate otherwise. Do what's right for all of your constituents and do not allow a few powerful people and organizations access to the TAT.

Les Inouye, Taxpayer

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Sunday, November 28, 2021 2:38 PM
Subject: Budget Testimony

Written Testimony

Name Shirley Hasenyager
Phone
Email shirleyinhi@aol.com
Meeting Date 12-01-2021
Council/PH Committee Budget
Agenda Item TAT
Your position on the matter Comment
Representing Self
Organization

Written Testimony Please, please, no TAT money for rail. It needs to be stopped at Middle Street and connect to a rapid bus schedule. We simply cannot to keep pouring money into this fiasco. If ever finished, it still will not pay for itself. We do not have the population to support it. 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 29, 2021 12:43 PM
Subject: Council Testimony

Written Testimony

Name Stanford Masui
Phone
Email standamanmasui@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40 CD 2
Your position on the matter Oppose
Representing Organization
Organization RAILSOS (Study Other Solutions)
Chair Waters and honorable council members:

Written
Testimony

1. The recent juggling of the books to allegedly reduce the deficit cannot be relied on to support further funds for this financial failure. No documentation has been presented to support the supposed reduction, and the third party independent audit has not been released, not even to all of the HART board, nor apparently were the "new" estimates discussed with the Board. No amount of spin can deny that the public has lost confidence in this project.

2. As the Star-Adv. editorial, Oct. 10, 2021, has stated:
"As much as the project needs a financial lift, now is the wrong time to dedicate any of the city's new funds to rail, until some of its more persistent problems have been settled. The public needs some confidence that the investment will pay off with needed progress in the state's largest public works project, and there has been little reason for confidence in recent memory."
<https://www.staradvertiser.com/2021/10/10/editorial/our-view/editorial-dont-divert-transient-accommodations-tax-to-rail-project-yet/>

3. Recent Star Adv informal polling confirms loss of confidence in this project: 682 ("negative"); 193 ("worrisome") 146 ("positive").
<https://www.staradvertiser.com/staradvertiser-poll/whats-your-feeling-nowadays-about-oahus-rail-project/--> Nov. 19, 2021.

4. The fundamental wheel/track misalignment and door opening, among other practical issues, have not been solved, nor have any bids been awarded beyond Middle St, nor has real estate rights of way been

resolved for the so-called "mauka shift" that is supposed to save millions, nor for the portion of the rail through the Kakaako condo area.

5. The financial recovery plan has not been completed nor submitted to the FTA, so throwing good money after bad right now, without a plan for funding operational costs presently estimated at \$120-150 is a financially unwise gamble with public funds.

6. If TAT funds were provided at twice the estimated yield of \$48 million annually, will still take 30 years to make up the deficit. It is the proverbial "drop in the bucket" that will not close the deficit. The present emergence of the co-vid omicron variant is an emphatic reminder that reliance on tourist dollars is fool-hardy, and should hardly be utilized as part of a recovery plan. There is also a strong possibility that making Hawaii one of the most expensive visitor destinations will back fire and diminish the tourist industry.

The Star Adv. editorial concludes: "...It would be a misappropriation of funds if TAT revenues disappeared into the black hole of a project with financing in doubt, and even its alignment and length in flux."

The Council is urged to deny appropriating further funding for the rail through use of TAT. Thank you for your consideration.

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Testimony
Attachment
Accept Terms
and 1
Agreement

IP: 192.168.200.67

GRASSROOT INSTITUTE OF HAWAII

Dec. 1, 2021, 10:00 a.m.

Honolulu City Council Chamber and Videoconference

To: Honolulu City Council

Tommy Waters, Chair

Esther Kia'āina, Vice Chair

From: Grassroot Institute of Hawaii

Joe Kent, Executive Vice President

RE: BILL 40 (2021) — RELATING TO THE TRANSIENT ACCOMMODATIONS TAX

Comments Only

Dear Chair and Committee Members:

The Grassroot Institute of Hawaii would like to offer its comments on Bill 40, which would establish a 3% transient accommodations tax for the City and County of Honolulu.

The proceeds would be divided between the county's general fund, a special account to "mitigate the impact of visitors on public facilities," and the county's transit fund, which probably would be used primarily for the county's rail project. The proportions of these disbursements would begin with 58.33% going to the general fund and 33.33% going to the transit fund for the first two years, after which 41.66% would go to the general fund and 50% would go to the transit fund. The amount going to the special account would remain at 8.34%.

With the elimination of the county share of the state's 10.25% transient accommodations tax, it is understandable that Honolulu wishes to establish its own TAT. However, we urge the committee to carefully consider the state of the economy before proceeding with yet another tax increase.

Hawaii is still in a state of emergency, tourism has slowed, businesses are closing and unemployment is high. The economy will take years to recover from the economic damage caused by the coronavirus lockdowns.

Some might argue that the TAT will not affect Hawaii residents, as it is aimed primarily at tourists. But this argument ignores three important factors:

>> Tourists are not the only ones who use local transient accommodations.

>> The proposed county TAT would give Hawaii the highest tourism taxes in the nation.

>> The tax would burden a vital local industry which already is struggling to recover from the COVID-19 economic depression.

As the setback from the COVID-19 delta variant demonstrates, there is no guarantee that the tourism industry will rebound quickly or without incident. The University of Hawaii Economic Research Organization (UHARO) recently provided its economic forecast for Hawaii through 2024 and not even by then does it expect Hawaii's visitor arrivals, visitor days or visitor expenditures to reach pre-COVID-19 levels.

In addition, high unemployment, regulatory uncertainty for businesses and continued confusion over the state's destination-management strategy make this a bad time to add more taxes onto one of the state's most valuable industries.

If Honolulu County must replace its former state TAT funding with its own tax in order to address budgetary needs, we urge you to keep that tax as low as possible. One way to do so is to remove any portions of this bill that would fund projects not previously funded through the state TAT — such as the proposed transit disbursement.

Considering the Honolulu rail's history of cost overruns, questionable decision-making, budgetary issues and overall lack of transparency and accountability, it seems inadvisable to create a special funding source for the project through the TAT.

The Honolulu Authority for Rapid Transportation has made it clear that it is in need of more funding to meet its obligations, but the Council should demand greater transparency and proof of a fiscally responsible, independently reviewed plan for the completion and operation of the rail before creating another rail tax.

Thank you for the opportunity to submit our comments.

Sincerely,

Joe Kent
Executive Vice President
Grassroot Institute of Hawaii

maliah@grassrootinstitute.org

From: CLK Council Info
Sent: Monday, November 29, 2021 1:14 PM
Subject: Council Testimony

Written Testimony

Name Joanne Amberg
Phone
Email joanne.amberg@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40 CD 2
Your position on the matter Oppose
Representing Self
Organization

Chair Waters and honorable council members:

Thank you for considering these comments. The community is looking to the council to save us from the mess we are in that is the rail. Our community has so many needs--to throw millions and millions at this mismanaged rail project would be a lasting negative legacy for the council. Please vote against using TAT money for this project.

Written
Testimony

1. The recent juggling of the books to allegedly reduce the deficit cannot be relied on to support further funds for this financial failure. No documentation has been presented to support the supposed reduction, and the third party independent audit has not been released, not even to all of the HART board, nor apparently were the "new" estimates discussed with the Board. No amount of spin can deny that the public has lost confidence in this project.

2. As the Star-Adv. editorial, Oct. 10, 2021, has stated:
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<https://www.staradvertiser.com/2021/10/10/editorial/our-view/editorial-dont-divert-transient-accommodations-tax-to-rail-project-yet/>

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<https://www.staradvertiser.com/staradvertiser-poll/whats-your-feeling-nowadays-about-oahus-rail-project/>-- Nov. 19, 2021.

4. The fundamental wheel/track misalignment and door opening, among other practical issues, have not been solved, nor have any bids been awarded beyond Middle St, nor has real estate rights of way been resolved for the so-called "mauka shift" that is supposed to save millions, nor for the portion of the rail through the Kakaako condo area.

5. The financial recovery plan has not been completed nor submitted to the FTA, so throwing good money after bad right now, without a plan for funding operational costs presently estimated at \$120-150 is a financially unwise gamble with public funds.

6. If TAT funds were provided at twice the estimated yield of \$48 million annually, will still take 30 years to make up the deficit. It is the proverbial "drop in the bucket" that will not close the deficit. The present emergence of the co-vid omicron variant is an emphatic reminder that reliance on tourist dollars is fool-hardy, and should hardly be utilized as part of a recovery plan. There is also a strong possibility that making Hawaii one of the most expensive visitor destinations will back fire and diminish the tourist industry.

The Star Adv. editorial concludes: "...It would be a misappropriation of funds if TAT revenues disappeared into the black hole of a project with financing in doubt, and even its alignment and length in flux."

The Council is urged to deny appropriating further funding for the rail through use of TAT. Thank you for your consideration.

Joanne Amberg

Testimony
Attachment
Accept Terms
and 1
Agreement

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 29, 2021 2:09 PM
Subject: Council Testimony

Written Testimony

Name Denise Boisvert
Phone
Email infofordenise@yahoo.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

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! Mitigating the impact of visitors on our public facilities and natural resources is crucial to a long-term dependence on tourism.

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.

Written Testimony

Re: Allocation

This tax will be on transient accommodations - - which means for the most part, to be paid by tourists. What do tourists do? They go to the beaches and parks; they hike on trails; and they naively or knowingly too often walk too close to turtles!

Therefore, the majority of this tax revenue should LOGICALLY go to environmental education, maintenance of beaches and parks, and the protection of wildlife.

I agree with Senator Fevella regarding dedicating some of the funding for HPD. The need for their services tends to increase as the level of tourism increases.

Although I understand that hospitality industry employees may eventually use rail to get to and from work, and maybe tourists in

Ko'olina may use it to get "somewhere" in Honolulu, I prefer that very little goes to the Rail project based on its financial history.

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 29, 2021 2:39 PM
Subject: Council Testimony

Written Testimony

Name Donna Ching
Phone
Email donnalching@icloud.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40 CD2
Your position on the matter Oppose
Representing Self
Organization

Dear Councilmembers,
The TAT is an impact fee that should fund ESSENTIAL city services related to the impact of visitors: e.g., infrastructure, first responders, parks, housing (the lack of it) and homelessness.

It should NOT be used to close rail's projected \$3+ billion capital expense gap. By making this assignment of resources to rail, you would be withholding funding from other much higher public priorities.

Written Testimony Rail can pause at Middle Street and be tied into a multimodal system that includes express electric busses. This will give us a transit system that meets the needs of commuters while avoiding further delay and deficits.

PLEASE restore public faith in political leaders and HART. The only people who think rail needs to go to Ala Moana are construction and developer special interests.

Thank you for standing up for voiceless majority of your constituents and voting against siphoning TAT monies for rail.

Mahalo, Donna L. Ching

Testimony Attachment
Accept Terms and Agreement

1

From: CLK Council Info
Sent: Monday, November 29, 2021 2:44 PM
Subject: Council Testimony

Written Testimony

Name Kim Jorgensen
Phone
Email hawaiicondo@yahoo.com
Meeting Date 12-01-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony I'm submitting testimony in STRONG SUPPORT of Bill 40 as long as the MAJORITY of the tax collected is really used to mitigate the impact of tourism on our public facilities and natural resources, and only a less than 1% going to the Rail.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67



HAWAII LABORERS-EMPLOYERS COOPERATION AND EDUCATION TRUST

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

November 29, 2021

To: **The Honorable Tommy Waters, Chair**
Honolulu City Council
City & County of Honolulu
530 South King Street
Honolulu, Hawaii 96813

Re: **TESTIMONY IN SUPPORT OF BILL 40 CD2, RELATING TO THE TAT**
FOR HEARING ON WEDNESDAY, DECEMBER 1, 2021 at 10:00 AM, CITY COUNCIL CHAMBER

Aloha Chair Waters, Vice Chair Kia`aina, and Honorable Council Members,

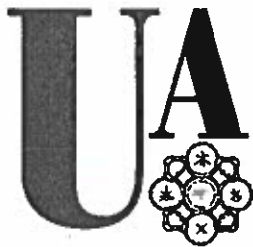
The **Hawaii Laborers & Employers Cooperation and Education Trust Fund** (Hawaii LECET) is a labor + management partnership established in 1992 between the 5,000 statewide members of the Hawaii Laborers Union and over 250 construction contractor members of the General Contractors Association and the Building Industry Association. The Laborers International is the largest construction trade union in the country, and Hawaii LECET is part of a network of 38 labor-management LECET Funds in North America.

Hawaii LECET strongly supports Bill 40 (2021), which seeks to establish a County Transient Accommodations Tax (TAT) to offset lost funding which was diverted by the Hawaii State Legislature in the 2021 session, and dedicate at least a fixed 1/3rd of the funds generated annually by the County TAT to the City's Transit Fund.

Passage of Bill 40 would ensure that all visitors equitably 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, without having to significantly increase local property taxes. **For these reasons, Hawaii LECET strongly supports Bill 40 CD2 and requests your consideration and support. Thank you for this opportunity to share our testimony.**

info@hawaiilecet.org

Mahalo,
**Hawaii Laborers & Employers Cooperation
and Education Trust Fund**



PLUMBERS AND FITTERS LOCAL 675 UNITED ASSOCIATION



Founded 1889

November 30, 2021

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

Re: Proposed Bill 40, CD2 (Comm. Report. 323-2021) and Proposed FD1- Relating to the Transient Accommodations Tax
Wednesday, December 1, 2021 at 10:00 am

Aloha Chair, Vice-Chair, and Committee Members;

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

On behalf of Local 675, Business Manager Val Ceria, it's hard-working members and their families, we would like to thank the Honolulu City Council for considering Bill 40, CD2 (2021) and the proposed FD1 that establishes a city transient accommodations tax, where a portion of the transient accommodations tax (TAT) collected during a period, be deposited into the general fund, into the transit fund for the Honolulu Rapid Transit Project, and into a special account in the general fund to be used to mitigate the impacts of visitors on public facilities.

Hawai'i Island, Maui and Kaua'i have all recently adopted legislation imposing the 3 percent local TAT pursuant to HB862.

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

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

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

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

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

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

Funds collected from a locally imposed hotel room tax as provided in Bill 40, CD2, Proposed FD1 will not only bring the City and County of Honolulu in line with other Hawai'i counties and the majority of local governments nationwide who impose a similar local visitor accommodations tax, but will provide funding necessary to address impacts to our community caused and/or contributed to by tourism.

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

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

Bill 40, CD2, Proposed FD1 not only provides the means to replace the City's revenue lost as a result of HB862, but dedicates a portion to addressing tourism-related impacts like the completion of the H RTP which assists in addressing Hawai'i's housing shortage, cost of living and traffic impacts, and the restoration and maintenance of City facilities, including beaches and parks.

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

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

Bill 40, CD2, Proposed FD1 provides that TAT revenues collected are used to improve the lives of our residents as well as our visitors experience while visiting the islands, and address tourism-related impacts to our communities. As such, Local 675 respectfully requests your support. Mahalo.

Kika Bukoski
kika@hilocal675.com

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

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

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

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

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

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

From: CLK Council Info
Sent: Monday, November 29, 2021 5:55 PM
Subject: Budget Testimony

Written Testimony

Name Leslie M Inouye
Phone
Email linouye14@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Oppose
Representing Self
Organization

This says it all:

The New York Times has a major story about cost overruns in infrastructure projects, and they pick HA

By Ralph Vartabedian

Nov. 28, 2021

As Honolulu sprawled into new suburbs west of Pearl Harbor over the last two decades, city planners p into downtown. The \$4 billion estimate in 2006 was hardly cheap, amounting to \$200 million per mile.

Written Testimony The cost escalation since then has been an engineering marvel all its own. Concerns over Native Hawai welding and cracks in the tracks appeared. Earlier this year, engineers realized that in some sections, the Tear up the tracks?

The launch dates slipped forward and the cost estimates crept upward — at latest count, \$11.4 billion, v

Honolulu's tribulations are far from a lone cautionary tale.

[https://www.nytimes.com/2021/11/28/us/infrastructure-megaprojects.html?unlocked_article_code=AAAAAAAAAAAAAAAAACEIPuonUktbfqohlSVUZCyblQWnc-J7Ee1lQu1unKgYNIzXsGKsr9yPlp9ffnlt-MfsAzo8ms-SBuh9-Ge6Pizpc7kmzrCz50iPbDH6SeeIhylaUQVhpJdjdImr3GVZhfuWV74ohaQtmKspFZt4Rj8fZCGVvfC\(RBhEqgCGmmVxYjAnupGJAZCClvGTGd84nI_7b5eOtAWO6X4Ln0waQAO1en8bBBYtzc2H2jg0V](https://www.nytimes.com/2021/11/28/us/infrastructure-megaprojects.html?unlocked_article_code=AAAAAAAAAAAAAAAAACEIPuonUktbfqohlSVUZCyblQWnc-J7Ee1lQu1unKgYNIzXsGKsr9yPlp9ffnlt-MfsAzo8ms-SBuh9-Ge6Pizpc7kmzrCz50iPbDH6SeeIhylaUQVhpJdjdImr3GVZhfuWV74ohaQtmKspFZt4Rj8fZCGVvfC(RBhEqgCGmmVxYjAnupGJAZCClvGTGd84nI_7b5eOtAWO6X4Ln0waQAO1en8bBBYtzc2H2jg0V)

Testimony
Attachment

From: CLK Council Info
Sent: Monday, November 29, 2021 5:16 PM
Subject: Budget Testimony

Written Testimony

Name Carissa Cabrera
Phone
Email carissacabrera1@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Budget
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha council members,

I am testifying today on behalf of Hawaii's eroding coastlines, endangered native species, diminishing forests, bleaching coral reefs, and littered beaches. These beautiful, and once pristine areas are the foundation of our healthy ecosystems, and the visitor economy that they keep afloat.

Written
Testimony

As an active participant in the amendments associated with this bill, I applaud the council members in allocating funds towards mitigating the impacts of visitors on our natural resources, beaches, and parks. However, as a local resident and environmentalist, the allotted funding is insufficient to properly support the mitigation measures needed to restore and preserve our green spaces. I'm urging the committee to increase the allocation to 0.75% of the TAT towards natural resources, beaches, and parks, to supplement the conservation of these irreplaceable resources. Mahalo for hearing my testimony.

With aloha,
Carissa Cabrera

Testimony
Attachment

Accept Terms
and Agreement 1

From: CLK Council Info
Sent: Monday, November 29, 2021 6:46 PM
Subject: Council Testimony

Written Testimony

Name Camile Cleveland
Phone
Email camile.cleveland@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Aloha Members of the Honolulu City Council,

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 25% of the proposed TAT funding, or 0.75% of the additional 3%, to be returned to restoring and preserving our natural resources, beaches, and parks - an increase from the 0.25% as written in the currently proposed bill.

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

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
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 29, 2021 9:21 PM
Subject: Council Testimony

Written Testimony

Name Sam Dorios
Phone
Email samdorios@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Aloha Members of the Budget Committee,

My name is Sam Dorios, I am a resident of Manoa with a background in systems thinking and practice. I understand how systems work and what it takes to keep them sustainable. It is for that reason that I am testifying in support of Bill 40, relating to the City & County of Honolulu Transient Accommodation Tax.

Hawai'i's tourism industry is completely reliant on our environment, as that is what draws so many people from across the world to our islands. But our environment is vulnerable and irreplaceable; and if it degenerates, so does the engine that drives our economy. Ironically, it is tourism itself that can do much damage to our 'āina. Yet we can use tourism to our advantage even in this regard.

Written Testimony

I support 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. These funds should be used to mitigate the impacts the visitor sector has on our 'āina. In this way, as tourism grows again, so does our ability to keep our environment protected, ensuring a sustainable model for our tourism industry.

Indeed, ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience. It would be most appropriate to include this in the scope of TAT funding.

It is true that Hawai'i faces challenges beyond the environment, such as housing, healthcare, and affordability. But our 'āina underpins

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

Mahalo for the opportunity to testify,

- Sam Dorios

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 29, 2021 9:39 PM
Subject: Council Testimony

Written Testimony

Name Michelle Spitzer
Phone
Email makspitzer@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha Members of the Budget Committee,

My name is Michelle, I was born and raised on O'ahu, and now live and work here and hope one day to raise a family here. 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 very 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 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks.

This is an initiative that has been used to great effect in many other places around the world with tourism centered around fragile ecosystems and we should absolutely follow their leads and protect our natural resources both for the sustainability of those resources themselves and for the sustainability of our people, economy and tourism industry. Let this not be another failure of foresight, or a case

of too little, too late- we can do better starting right now.

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,
Michelle

Testimony
Attachment

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and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 29, 2021 10:23 PM
Subject: Council Testimony

Written Testimony

Name Ted Bohlen
Phone
Email Tbohl8@yahoo.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony Visitors significantly impact Oahu's natural resources, beaches, trails and parks. It is appropriate that a significant slice of the transient accommodation tax (TAT) be used to restore the aina. Allocating .75% would be appropriate.
Mahalo!

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, November 29, 2021 10:31 PM
Subject: Council Testimony

Written Testimony

Name Marissa Miller
Phone
Email mrmiller@conservation.org
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Aloha Members of the Budget Committee,

My name is Marissa Miller and I am submitting testimony today in strong support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax and to request that more of the money be allocated towards natural resources and our environment.

I am specifically in support of the portion of the tax that would go towards natural resource management and restoration/resiliency of our beaches, parks, reefs, forests, and other natural and cultural resources. These resources are paramount to sustaining our well-being, our economy, our livelihoods, and our culture here in the islands.

**Written
Testimony**

I would like to request that at least 0.75% of the 3% TAT be allocated towards restoring and preserving our natural resources, beaches, and parks. I support that these funds specifically 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. Furthermore, ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience—thus, it would be very appropriate for visitor dollars to be used for maintenance and conservation of these resources, since nearly all visitors come to O'ahu to enjoy these resources—which are under threat 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 our local communities and for future generations to enjoy.

Mahalo for taking the time to review and consider my comments,

Marissa Miller

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 2:28 AM
Subject: Council Testimony

Written Testimony

Name	Kurt Fevella
Phone	
Email	senfevella@capitol.Hawaii.gov
Meeting Date	12-01-2021
Council/PH Committee	Council
Agenda Item	CR-323 Bill 40, CD2
Your position on the matter	Comment
Representing	Self
Organization	
Written Testimony	
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 4:50 AM
Subject: Council Testimony

Written Testimony

Name	Carol Wong
Phone	
Email	cwong5283@gmail.com
Meeting Date	12-02-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Oppose
Representing	Self
Organization	
Written Testimony	I oppose Bill 40
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 7:35 AM
Subject: Council Testimony

Written Testimony

Name	Kaitlyn Jacobs
Phone	
Email	kjacobs8@hawaii.edu
Meeting Date	12-01-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing Organization	Self
Written Testimony	I support specifically the amount of the TAT going to natural resources, and am against any of it going to the rail.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 7:46 AM
Subject: Council Testimony

Written Testimony

Name	Crystal Dombrow
Phone	
Email	crystal.dombrow@gmail.com
Meeting Date	12-01-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing	Self
Organization	
Written Testimony	
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 7:49 AM
Subject: Council Testimony

Written Testimony

Name Kaitlyn
Phone
Email Katey.watson@yahoo.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony Hawaiian lands deserve to be in Hawaiian hands. The 'āina is what gives life to us all. Respect the land and she'll flourish. Ignore it and she'll disappear. Allowing more money to be funded into helping our island is what will allow future generations to enjoy just as we have done, and allow us to continue enjoying it. The reasons tourism thrives on the islands is because of its unique location and the beauty it provides. Allowing more money to be funded in support with directly give back to us as well.

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 7:50 AM
Subject: Council Testimony

Written Testimony

Name Kaitlyn
Phone
Email Katey.watson@yahoo.com
Meeting Date 12-01-2021
Council/PH
Committee Council
Agenda Item Bill 40
Your position
on the matter Support
Representing
Organization Self

Written
Testimony Hawaiian lands deserve to be in Hawaiian hands. The 'āina is what gives life to us all. Respect the land and she'll flourish. Ignore it and she'll disappear. Allowing more money to be funded into helping our island is what will allow future generations to enjoy just as we have done, and allow us to continue enjoying it. The reasons tourism thrives on the islands is because of its unique location and the beauty it provides. Allowing more money to be funded in support with the natural resources directly gives back to us as well.

Testimony
Attachment
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and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 7:55 AM
Subject: Council Testimony

Written Testimony

Name	Martha German
Phone	
Email	hi.daywalker@gmail.com
Meeting Date	12-01-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing	Self
Organization	
Written Testimony	
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 8:34 AM
Subject: Council Testimony

Written Testimony

Name Anne Orndahl
Phone
Email amorndahl@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Oppose
Representing Organization Self

Written Testimony Aloha:
I am a kamaaina, concerned with the current state of our beach parks and most importantly, the public restrooms at the Oahu beach parks. We need more funding from the TAT to renovate the existing facilities, which are old and unclean. my family uses public beach parks on Oahu, and there are several I have visited that are unbelievably dirty and could be restored with additional funds.

Mahalo for your assistance with this problem.

Anne McCrea Orndahl
Kaneohe, HI

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 8:40 AM
Subject: Council Testimony

Written Testimony

Name Anne Orndahl
Phone
Email amorndahl@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony Aloha:
I meant to say that I support bill 40, but would like to increase the amount spent on our beaches and public beach parks. I am a kamaaina, and my family enjoys using the beaches and parks around Oahu. Please disregard my previous statement, which said that I opposed the bill 40. It was an accidental error.
Mahalo,

Anne McCrea Orndahl
Kaneohe, HI

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 8:45 AM
Subject: Council Testimony

Written Testimony

Name	Harvey Arkin
Phone	
Email	harveyarkin9@gmail.com
Meeting Date	12-01-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing	Self
Organization	
Written Testimony	
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 8:46 AM
Subject: Council Testimony

Written Testimony

Name Maria Lujan
Phone
Email marialuj@hawaii.edu
Meeting Date 12-01-2021
Council/PH Council
Committee
Agenda Item BILL 40
Your position on the matter Support
Representing Self
Organization

Aloha Members of the Budget Committee,

My name is Maria Lujan. I am a freediver who has witnessed the impact of tourist activities remarkably affect the ocean, therefore I have decided to raise my voice and break the silence; today november 17th 2021 I am testifying in strong support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax.

I am not only here to speak for myself, but to speak for the voiceless marine creatures that reside on this island that I have witnessed suffering due to tourists activities affecting their habitat.

Written Testimony Our beaches, parks, reefs, forests, and natural resources are preeminent 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 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

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,

Maria Lujan

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 9:18 AM
Subject: Council Testimony

Written Testimony

Name Irene Kelly
Phone
Email irenek22@gmail.com
Meeting Date 12-01-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony A visitor tax should go to our Hawaii natural resources such as our beaches and parks to support a sustainable visitor industry and preserve our resources for future generations to enjoy.

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 9:19 AM
Subject: Council Testimony

Written Testimony

Name lynne matusow
Phone
Email lynnehi@aol.com
Meeting Date 12-01-2021
Council/PH
Committee Council
Agenda Item bill 40
Your position on
the matter Oppose
Representing Self
Organization retired

Written
Testimony

Hell NO! Not again. When will you awake, realize you are not in Oz, and stop this idiocy of funding rail. The numbers don't add up. Present and former staff and board members have been lying to the feds, legislature, governor, council, and mayor since HART's inception. The nine of you have a fiduciary responsibility to the taxpayers. If you were board members of a publicly traded company you would be removed and possibly sent to jail. We cannot continue to throw good money after bad. Honolulu has more pressing needs where the money MUST go. Affordable housing, beach erosion, fixing bridges that want to fall down, repairing roads, assistance to battered families, jobs that pay a living wage, health, lower ambulance costs instead of raising them, to name a few. But no, the council majority wants to spend the money on rail. At some point there will be indictments, at some point the feds will say no more, at some point colleen hanabusa will decide to run for public office again and again resign from HART, at some point the city will go bankrupt thanks to HART and the dreaming councilmembers.

Show you have guts, show you know what the right thing is, and stop this idiocy now. No money from the TAT funds should be spent on rail. No money from the TAT funds should be expended on a long dead project that wants to rise from the ashes link a Phoenix. What will HART find next? More wheels that don't fit the tracks, more cracks in the infrastructure, more saps to buy into their cooked up stories, higher potential ridership numbers when more people will work from home or in the second city instead of downtown.

This is so disheartening. This is so wrong. Take the blinders off and

do not give any more kala to rail, no matter where you want to steal the money from. The citizens of Honolulu deserve much better.

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 9:31 AM
Subject: Council Testimony

Written Testimony

Name Travis Smith
Phone
Email smithtj09@gmail.com
Meeting Date 12-01-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony It is important that funds be raised and allocated to protect, restore, and maintain the natural resources so crucial to our island home. Having taxes for visitors is reasonable ask to have them help share the financial burden equivalent to their use of resources.

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**

Honolulu City Council
Wednesday, December 1, 2021 at 10:00 AM
City Council Chamber

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

The Nature Conservancy (TNC) supports Bill 40's provision to use a portion of the City's Transient Accommodations Tax (TAT) to mitigate the impacts of visitors on public facilities and natural resources. TNC recommends that 0.75 percent of the City's three percent 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.

Anthony Ching
anthony.ching@tnc.org

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Founders: Samuel A. Cooke Herbert C. Cornuelle

From: CLK Council Info
Sent: Tuesday, November 30, 2021 9:54 AM
Subject: Council Testimony

Written Testimony

Name Emma Anders
Phone
Email director@hawaiiiconservation.org
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Organization
Hawai'i Conservation Alliance Foundation
Aloha Members of the Budget Committee,

My name is Emma Anders and I am the Executive Director of the Hawai'i Conservation Alliance Foundation; 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 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

Ensuring the sustainability of our natural and cultural resources is essential to maintaining a quality visitor experience, it would be

appropriate to include this in the scope of TAT funding.

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

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

Thank you for the opportunity to submit this testimony.

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 9:56 AM
Subject: Council Testimony

Written Testimony

Name Molly Mamaril
Phone
Email mollymamaril@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Aloha Members of the Budget Committee,

My name is Molly Mamaril and I am a Makiki resident 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 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources. 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,
Molly Mamaril

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

TO: Members of the Honolulu City Council

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

DATE: Wednesday, December 1, 2021

SUBJECT: Bill 40, CD2 and Proposed FD1, County Transient Accommodations Tax -
OPPOSED

Aloha Chair Waters and Councilmembers,

Thank you for allowing testimony on Bill 40, CD2 and the proposed FD1 which would implement a 3% transient accommodations tax (TAT) at the county level and assign the amounts collected as follows:

- 58.33% to the general fund the first two years and 41.66% thereafter;
- 33.33% to the transit fund (i.e., rail construction) the first two years and 50% thereafter; and
- 8.34% to a new special general account.

Please note I am testifying in my individual capacity.

The council is in a position to hold HART accountable, yet it is poised to give HART – with no strings attached – additional funding for rail without having complete information on the revised cost estimates to complete rail or the assumptions underlying the projected \$500+ million in general excise tax revenues that HART recently claimed has helped reduce the estimated budget shortfall from \$3.6 billion to \$2 billion.

Attached is a calculation of the projected increases in rail construction funding, based on the information provided to the council and the projections provided in March 2021. Councilmembers should ask about the assumptions used in developing this revised projection and whether a \$500+ million increase in GET collections over the next 10 years is reasonable. The other question based on this is what were the assumptions used to arrive at the decrease in TAT (Act 1) funds and were those same assumptions used regarding the county's TAT? (This will be important to understand when HART submits its updated financial plan.)

It should also be noted that the revised cost estimate at completion that was provided to the Budget Committee on November 17 is less than the amount that

was provided to the HART board two days later. The difference is about \$171 million and is mainly the "Non FTA (CIP) EAC." (See attached calculations.) Councilmembers should ask why this amount was not included in the cost that was provided to them.

More importantly, however, councilmembers should take a much closer look at the estimated costs and the report from Triunity **prior to approving any additional funding for rail construction.**

Sec. 8A-1.19(a)(1) indicates any rental for less than 180 consecutive days "must be presumed . . . for a transient purpose." **I oppose this clause.** There are many reasons a resident may need to rent a home to live in for less than 180 days.

Administration of the County TAT

I see nothing in Bill 40, CD2 or the proposed FD1 that would allow for an extension of time to file required returns. The state allows a 3-month extension period for filing the annual TAT reconciliation, Form TA-2. For consistency, this should be included in the county's TAT system.

The FD1 includes a provision in Sec. 8A-1.8 for electronic filing of returns. As a CPA, I prepare returns for clients using the state's online tax filing system. A few taxpayers have difficulty navigating the system and sometimes mistakenly file incorrect returns or pay incorrect amounts. I therefore appreciate the exemption option noted in paragraph (b).

How much is it going to cost to implement and maintain this separate system of taxation at the county level?

Other HART Matters

I continue to have significant concerns regarding the financial aspects of rail. During the special HART board meeting on November 24 the term "baseline costs" was used. It's still not clear to me when those numbers include contingency and when they do not. As decision makers, it is incumbent upon you to fully understand the numbers that are being provided to you and for you to determine whether they make sense.

During a recent council meeting it was stated that rail is about 75% complete. This is not true. It is only about 63% complete, as noted on HART's homepage.

Other concerns stated in my prior testimony that still apply are:

- there has been no public discussion of the 25+ alternatives that were discussed by HART staff earlier this year;
- there has been no annual state audit / review by the state auditor since 2018 as required under Act 1;
- while tentative members of a HART Internal Audit Committee were recently announced, there is still no internal audit function and no fraud tip hotline, even though both were approved about five months ago; and
- there has been no public discussion of TheBus route changes and eliminations that are planned to accommodate rail ridership.

I am not aware of any reason why the council would be precluded from including conditions upon county TAT funding for rail construction or holding off a few months in order to follow up on important details.

Authorizing the county TAT without imposing some conditions on HART would be irresponsible in my opinion.

Natalie Iwasa

Testimony 12/1/21

HART'S DECREASE IN SHORTFALL - INCREASE IN FUNDING

	Projected Completion 11/17/2021 Comm D-0754(21)	3/12/21 Updated EAC & Projected Revenue	Net changes
Beginning cash balance	\$ -	\$ 298,000,000	\$ (298,000,000)
GET	6,700,000,000	5,886,000,000	814,000,000
TAT (Act 1)	829,000,000	911,000,000	(82,000,000)
FTA	1,550,000,000	1,550,000,000	-
Additional Federal funds	70,000,000	-	70,000,000
City Subsidy	214,000,000	214,000,000	-
All other		13,000,000	(13,000,000)
rounding	47,000,000		47,000,000
Totals	<u>\$ 9,410,000,000</u>	<u>A \$ 8,872,000,000</u>	<u>\$ 538,000,000</u>

A Details of the \$9.4 billion were provided during the budget meeting.

NOTE: During a HART board meeting 11/19/21, \$500 million was stated as the projected increase in GET. That amount appears to be the change in beginning cash balance plus the change in the estimated GET or (\$298 M) + \$814 M = \$516 M.

Natalie Iwasa
Testimony 12/1/21

HART'S DECREASE IN SHORTFALL - DECREASE IN COSTS

	Projected Completion 11/17/2021 Comm D-0754(21) Ala Moana	FY2023 Capital Budget (Memo Dated 11/10/21) Presented to HART 11/19/21		Net changes
Incurring Costs	\$ 4,861,071,000	\$ 4,875,056,146		\$ 13,985,146
Future Costs	<u>5,760,629,000</u>	<u>5,917,269,723</u>	A	<u>156,640,723</u>
Subtotal	10,621,700,000	10,792,325,869	C	170,625,869
F.C.	900,000,000	900,000,000	B	-
Mauka shift	(150,000,000)	(150,000,000)	B	-
Total EAC	<u>\$ 11,371,700,000</u>	<u>\$ 11,542,325,869</u>		<u>\$ 170,625,869</u>

A : Future cost amount is calculated here, based on the numbers in the CIP budget.

B : CIP budget does not include F.C. or savings from the mauka shift but have been added here for ease of comparisons.

C: Note it is not clear to me whether all staff and current expenses are included in the EAC of \$10.8 B shown in the CIP budget.

The full budget presentation provided to the HART board is available on HART's website at:
<https://tinyurl.com/yc8m5xpp>

From: CLK Council Info
Sent: Tuesday, November 30, 2021 10:12 AM
Subject: Council Testimony

Written Testimony

Name Jon
Phone
Email Herbertj808@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Written Testimony It is more and more evident that our natural resources are the most used, enjoyed and alluring part of living in Hawaii or to those visiting. The pandemic has changed the way people spend their time and where they choose to do so. Parks, beaches, and natural resources need funding in order to maintain increased and prolonged use to maintain our ainas beauty and livability.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 10:33 AM
Subject: Council Testimony

Written Testimony

Name	Roland Louie
Phone	
Email	rolandhawaii@gmail.com
Meeting Date	12-01-2021
Council/PH Committee	Council
Agenda Item	Bill 40 CD2
Your position on the matter	Comment
Representing Organization	Self
Written Testimony	Back in 2006 rail was sold to the taxpayers as a \$2.6 billion project. Many tax payer supported, me too. Today the estimated \$12.4 billion. The public has lost faith in this project. Total miss-management. NO TAT \$\$ FOR THE RAIL. Mahalo!
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 10:34 AM
Subject: Council Testimony

Written Testimony

Name Roland Louie
Phone
Email rolandhawaii@gmail.com
Meeting Date 12-01-2021
Council/PH Council
Committee
Agenda Item Bill 40 CD2
Your position on the matter Comment
Representing Self
Organization

Written Testimony Back in 2006 rail was sold to the taxpayers as a \$2.6 billion project. Many tax payer supported, me too. Today the estimated \$12.4 billion. The public has lost faith in this project. Total miss-management.
NO TAT \$\$ FOR THE RAIL. Mahalo!

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

HAWAII OPERATING ENGINEERS
INDUSTRY STABILIZATION FUND



Affiliated AFL-CIO
CPEIU - 3 - AFL-CIO

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

December 1, 2021

Honorable, Tommy Waters, Honolulu City Council, Chair
Honorable, Esther Kia'āina, Honolulu City Council, Vice Chair
Honorable Members of the Honolulu City Council

RE: Bill 40 (2021) 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 Waters:

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) CD2.

Construction of the rail guideway and stations continues at a steady pace. Work on utility relocation also continues. Currently, construction work has either been bid out or is ready to start the bidding process and design work is ongoing for the most difficult section of Dillingham Boulevard. We are getting closer to the finish line and members of Operating Engineers Local 3 and other trade unions are hard at work making this project a reality.

We believe a dedicated local revenue source, that is not from real property taxes, will allow for the completion of a rail system that will transform Oahu for the benefit of future generations. A fixed percentage of the City's Transient Accommodation Tax (TAT) dedicated to rail is exactly what the county needs now to continue this project.

We respectfully ask that the Honolulu City Council pass Bill 40 (2021) CD2.

Sincerely,

A handwritten signature in black ink that reads 'Pane Meatoga III'. The signature is stylized with a large 'P' and a long horizontal line extending from the end.

Pane Meatoga III
Hawaii Operating Engineers Industry Stabilization Fund
pane@hoeisf.com

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 30, 2021

The Honorable Tommy Waters, Chair
Members of the City Council
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, a portion is dedicated to the Transit Fund 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.

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.

ryan sakuda
ryan@gcahawaii.org

From: CLK Council Info
Sent: Tuesday, November 30, 2021 11:01 AM
Subject: Council Testimony

Written Testimony

Name Janet Gillmar
Phone
Email jtgillmar@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40 CD2
Your position on the matter Oppose
Representing Organization Self

We need a good public transit system but should not have it take too much of the city's revenue. Please heed Mayor Blangiardi's concern that has been reported about raiding the Oahu TAT hotel tax revenue so much to fund the rail construction project.

I appreciate seeing some more detailed information in CD2 about the distribution of revenue from the Oahu TAT replacement for the TAT revenue which the state is now withholding, including a "guardrail" around the 8.34 percent of the Oahu TAT revenue in the General Fund that will go toward public facilities, especially parks and beaches.

Written Testimony However,
1) The 33 percent of the remaining in the General Fund which is allotted to the Ttransit Fund during the next 2 years and even more, 50 percent, thereafter appears excessively large, and
2) There is no indication about how the city has typically distributed the TAT over the years.
3) So we don't know what city services may need to be cut if the listed percentage of TAT revenue is directed to public transit.

The Oahu TAT is not new money! It simply replaces the revenue captured by the state in their 11th hour "gut-and-replace" maneuver with no public hearing at the end of the Legislature session last spring.

It is very important to build public confidence regarding the rail project. It has never enjoyed robust public support across Oahu. I support

completing construction and operation of a rail link integrated with modern bus routes that have a dedicated or limited use lane wherever possible.

But along with many other people, I do not support allowing rail to consume too much of our limited public funds. Rail construction beyond the edge of town is not necessary and the cost benefit ratio does not work in the densest part of town. Furthermore, travel time would slow down so much with the short distance between stops that buses go faster. Also the lawsuit Howard Hughes has filed over the price of a key piece of Kakaako would be moot if the city no longer needs that land.

Thank you for considering my views.

Janet Gillmar
3035 La-I Road
Honolulu 96816
732-1161

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

30 November 2021

Honolulu County Council

**Bill 40 - Relating to the Transient Accommodation Tax
Testimony in Support & With Comments**

Dear elected leaders,

My name is Dr. Jack Kittinger, and I am testifying as an individual in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax (TAT). I have over 15 years of experience as a conservation professional and professor of sustainability, and I have personally worked on this initiative for more than 5 years. I strongly believe that allocating a portion of the TAT to natural resource management will create a transformative change that benefit our communities, our economy, and the ecosystems that we all rely on.

I ask the committee to consider increasing the current 0.25% allocation of the TAT to 0.75% for natural resources. This change is important insofar as it will increase the impact of these funds, ensuring that an immediate and noticeable impact is made in our efforts to better manage and steward our parks, coastlines, beaches, and natural resources. This will benefit visitors, residents, and the ecosystems and natural spaces for which the city and county have responsibility.

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

Insofar as the purpose of the TAT is to mitigate impacts of the visitor industry on our natural and cultural resources, public infrastructure, public services, and public facilities, increasing the allocation from 0.25 to 0.75% will ensure this allocation is not so diluted as to make little impact on the overall quality and maintenance of these vital areas.

Bill 40 will be transformative in many ways, but the biggest and most visible impact it will make for local communities will be the allocation to the critical conservation efforts needed to maintain Hawai'i for both our local communities and visitor industry alike.

Mahalo for the opportunity to testify,

Jack Kittinger, PhD

jkittinger@gmail.com

From: CLK Council Info
Sent: Tuesday, November 30, 2021 11:33 AM
Subject: Council Testimony

Written Testimony

Name Didi Leong
Phone
Email didi.devyani@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40 CD2
Your position on the matter Oppose
Representing Organization Organization
Organization Rail SOS (Study Other Solutions)
Chair Waters and honorable council members:

Written Testimony

1. The recent juggling of the books to allegedly reduce the deficit cannot be relied on to support further funds for this financial failure. No documentation has been presented to support the supposed reduction, and the third party independent audit has not been released, not even to all of the HART board, nor apparently were the "new" estimates discussed with the Board. No amount of spin can deny that the public has lost confidence in this project.

2. As the Star-Adv. editorial, Oct. 10, 2021, has stated:
"As much as the project needs a financial lift, now is the wrong time to dedicate any of the city's new funds to rail, until some of its more persistent problems have been settled. The public needs some confidence that the investment will pay off with needed progress in the state's largest public works project, and there has been little reason for confidence in recent memory."
<https://www.staradvertiser.com/2021/10/10/editorial/our-view/editorial-dont-divert-transient-accommodations-tax-to-rail-project-yet/>

3. Recent Star Adv informal polling confirms loss of confidence in this project: 682 ("negative"); 193 ("worrisome") 146 ("positive").
<https://www.staradvertiser.com/staradvertiser-poll/whats-your-feeling-nowadays-about-oahus-rail-project/--> Nov. 19, 2021.

4. The fundamental wheel/track misalignment and door opening, among other practical issues, have not been solved, nor have any bids been awarded beyond Middle St, nor has real estate rights of way been

resolved for the so-called "mauka shift" that is supposed to save millions, nor for the portion of the rail through the Kakaako condo area.

5. The financial recovery plan has not been completed nor submitted to the FTA, so throwing good money after bad right now, without a plan for funding operational costs presently estimated at \$120-150 is a financially unwise gamble with public funds.

6. If TAT funds were provided at twice the estimated yield of \$48 million annually, will still take 30 years to make up the deficit. It is the proverbial "drop in the bucket" that will not close the deficit. The present emergence of the co-vid omicron variant is an emphatic reminder that reliance on tourist dollars is fool-hardy, and should hardly be utilized as part of a recovery plan. There is also a strong possibility that making Hawaii one of the most expensive visitor destinations will back fire and diminish the tourist industry.

The Star Adv. editorial concludes: "...It would be a misappropriation of funds if TAT revenues disappeared into the black hole of a project with financing in doubt, and even its alignment and length in flux."

The Council is urged to deny appropriating further funding for the rail through use of TAT. Thank you for your consideration.

Testimony
Attachment
Accept Terms
and 1
Agreement

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 11:55 AM
Subject: Council Testimony

Written Testimony

Name Charlie Quesnel
Phone
Email treasurer@maui.surfrider.org
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Organization
Surfrider Foundation
Honolulu County Council
Bill 40 – Relating to the Transient Accommodation Tax
Testimony in Support & With Comments

Aloha Members of the Budget Committee,

Charlie with the HI Chapters of the Surfrider Foundation; 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 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore

these natural resources.

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,

Charlie Quesnel, Treasurer
Surfrider Foundation - Maui Chapter

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67



City Council
City & County of Honolulu
10:00 a.m. Wednesday, December 1, 2021
VIA VIDEOCONFERENCE

Comments on Bill 40 (2021), CD2, FD1

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

The Coordinating Group on Alien Pest Species (CGAPS) is **providing comments on a portion of Bill 40 (2021), CD2, FD1, *Relating to the Transient Accommodations Tax***. The aim of this measure is to establish a 3% tax on transient accommodations in the City & County of Honolulu, for use by the City & County.

CGAPS will focus our comments on Sec 8A-1.1(3), the proposed allocation that would provide .25% of the 3% tax to fund efforts to “mitigate the impacts of visitors on public facilities and natural resources, including the restoration, operations, and maintenance of beaches and parks...”. As the Council is well aware, there are backlogs in public facilities and trails maintenance that could use all of these projected funds. We respectfully urge this Council to consider increasing the allocation amount and expanding the use language to also clearly support work on invasive species that impact visitors and the natural resources that are the cornerstones of the visitor industry.

Right now, there are more than 20 ACTIVE infestations of Little Fire Ants (LFA) on O`ahu, some in each district (see <https://stoptheant.org/lfa-on-oahu/> for locations of all but the October/November discoveries). Originally discovered in Hilo in 1999 with 13 infestations, a 2012 economic study found that it took just 13 years to spread to 90,000 infestations across the Big Island, including beach parks, hiking trails, farms, and communities, where stings are unavoidable. The Hawai`i Department of Agriculture is the regulatory agency, but they have no staff on O`ahu to focus on eradicating these new populations before they become too widespread. Instead, they have provided funds to the Hawai`i Ant Lab (HAL), a project of the University of Hawai`i-Pacific Cooperative Studies Unit to provide focused expertise on invasive ants. HAL researches, registers, and even invents effective treatments for LFA and other invasive ants that are used worldwide and have successfully eradicated infestations of LFA. Yet HAL does not currently have the funds to continue to provide services beyond March, 2022. TAT or other funds could help keep work going on O`ahu because it takes several years of regular treatments and careful work to eradicate an infestation.

Another invasive species that impacts visitor experiences is the coqui frog. Like LFA, coqui frogs are also widely established on the Big Island, and like LFA, they continue to hitchhike to O`ahu and other islands. The O`ahu Invasive Species Committee (OISC), also a project of the University of Hawai`i-Pacific Cooperative Studies Unit, has worked with partners to control

coqui frog infestations when they appear. However, their budget in recent years has not allowed them to focus more effort on coqui populations, of which there are now two large ones on O‘ahu. OISC works on a variety of high-impact invasive species such as LFA, miconia, devil weed, and Rapid ‘Ōhi‘a Death. Their focus on early-detection and eradication of high-impact invasive species is a smart investment, yet OISC is facing a budget shortfall that results in the spread of harmful pests and weeds, a reduced likelihood of eradication, and higher costs for all Honolulu businesses and communities. Again, the TAT or another mechanism, in addition to grants provided by the Honolulu Board of Water Supply for watershed lands, would be put to good use for visitor benefit and all of us.

To be clear, once LFA or coqui become established on O‘ahu—that is, when we have stopped working to control or eliminate infestations of these two high-impact pests, they will spread quickly across our island, as they did on the Big Island. Whether it is through Bill 40, or some other mechanism, we respectfully ask for your help.

Mahalo for your consideration.

Aloha,
Christy Martin, Program Manager
Coordinating Group on Alien Pest Species
christym@rocketmail.com
(808) 722-0995
www.cgaps.org

Testimony of
Pacific Resource Partnership

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

Bill 40 (2021), CD2—Relating to the transient accommodations tax
Wednesday, December 1, 2021
10:00 A.M.

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

Pacific Resource Partnership (PRP) writes in **strong support** of Bill 40 (2021), CD2 which establishes a Transient Accommodations Tax (TAT) for the City and County of Honolulu. We appreciate the Council's efforts to include a percentage of the TAT dedicated to fund the Honolulu Rail Transit Project (Rail). 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.
- Reduce Greenhouse Gas (GHG) emissions and other local air pollution by allowing drivers of vehicles to use Rail as an alternative mode of transportation.

cdelaunay@prp-hawaii.com



(Continued From Page 1)

- Incentivize more concentrated station-centric development to maintain open space and not force residents to seek housing in rural communities.

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

Thank you for this opportunity to testify.

From: CLK Council Info
Sent: Tuesday, November 30, 2021 1:28 PM
Subject: Council Testimony

Written Testimony

Name Elizabeth Benyshek
Phone
Email chair@oahu.surfrider.org
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha,

Written Testimony I am writing in strong support of Bill 40, which imposes a Transient Accommodation Tax (TAT) for the City and County of Honolulu. I support this bill 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks.

Thank you for your time and consideration.
Elizabeth Benyshek
Chair, Surfrider Foundation Oahu Chapter

Testimony Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 2:10 PM
Subject: Council Testimony

Written Testimony

Name Loren M. Mayr
Phone
Email loren.petruny@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

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

Aloha Members of the Budget Committee,

Loren Mayr, Geologist, 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 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

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

these natural resources.

- 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,

Loren M. Mayr

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 2:20 PM
Subject: Council Testimony

Written Testimony

Name	David Zwicky
Phone	
Email	davidz@zdesign.net
Meeting Date	12-01-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing Organization	Self
Written Testimony	Please fund our natural resources, beaches and parks for everyone to enjoy. Well maintained facilities will be visited again.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 2:37 PM
Subject: Council Testimony

Written Testimony

Name Louise Sper
Phone
Email louisesper@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Aloha,

Written Testimony

My name is Louise Sper, and I am testifying in support of Bill 40, Relating to the City & County of Honolulu Transient Accommodation Tax. We must protect our island's precious natural resources and ask that as part of Bill 40 and the Transient Accommodation Tax (TAT) For this reason, I support this bill and ask 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

Oahu is heavily touristed, which poses a threat to our resources, and this bill allows us the ability to better fund some of the critical conservation efforts needed to maintain its healthy and beauty and allow future generations of locals and tourists to enjoy.

Mahalo!
Louise Sper

Testimony Attachment

Accept Terms and Agreement 1



LIUNA!

TESTIMONY OF THE HAWAII LABORERS' UNION LOCAL 368

PETER A. GANABAN
Business Manager
Secretary-Treasurer

Honolulu City Council
Council Meeting
Wednesday, December 1, 2021
10:00 A.M.

ALFONSO OLIVER
President

RE: Bill 40 (2021) CD2 -- RELATING TO THE TRANSIENT ACCOMMODATION TAX (TAT).

JOBY NORTH II
Vice President

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

TONI FIGUEROA
Recording Secretary

The Hawaii Laborers' Union Local 368 and its 5,000 working and retired men and women across the state of Hawaii stand in **strong support** of Bill 40 (2021) CD2, which establishes a transient accommodation tax of three percent (3%) for the City and County of Honolulu.

JAMES DRUMGOLD JR.
Executive Board

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.

ORLANDO PAESTE
Executive Board

JOSEPH YAW
Executive Board

ESTHER AILA
Auditor

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

RUSSELL NAPIHAA
Auditor

Thank you for the opportunity to submit this testimony.

MARK TRAVALINO
Auditor

Shingayi Masiya
Government Relations Director

MARTIN ARANAYDO
Sergeant-At-Arms

smasiya@local368.org

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

Feel the Power

From: CLK Council Info
Sent: Tuesday, November 30, 2021 2:55 PM
Subject: Council Testimony

Written Testimony

Name	Yvonne Geesey
Phone	
Email	geesey@hawaii.edu
Meeting Date	12-01-2021
Council/PH Committee	Council
Agenda Item	40
Your position on the matter	Support
Representing	Self
Organization	
Written Testimony	Malama 'Aina.
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67



City Council
City & County of Honolulu
10:00 a.m. Wednesday, December 1, 2021
VIA VIDEOCONFERENCE

Comments on Bill 40 (2021), CD2, FD1

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

The O'ahu Invasive Species Committee (OISC) is **providing comments on a portion of Bill 40 (2021), CD2, FD1, Relating to the Transient Accommodations Tax**. The aim of this measure is to establish a 3% tax on transient accommodations in the City & County of Honolulu, for use by the City & County.

Our organization works to control incipient invasive species like miconia, rapid ohia death, devil weed, little fire ant, coqui frogs, and other invaders wreaking havoc on our island's economy, environment, and way of life. These and other invasive species pose significant threats to O'ahu, especially in terms of the \$15 billion tourism industry. The visitor industry is not only threatened by invasive species, but visitors can also exacerbate the problems caused by ecological invasion, especially visitors undereducated about natural resource issues. Visitors often unknowingly spread invasive species and can become pathways for invasion. The federal government estimates that invasive species cost the United States over \$137 billion annually. Increased investment at time of budgetary downturn for conservation funding would be extremely helpful to natural resource managers in maintaining and increasing conservation efforts to protecting our island, and it would save on costly future control measures.

As such, OISC comments will focus on Sec 8A-1.1.1(3) of the proposed bill. The proposed allocation that would provide 0.25% of the 3% tax to fund efforts to "mitigate the impacts of visitors on public facilities and natural resources, including the restoration, operations, and maintenance of beaches and parks..." We urge this Council to consider expanding the language in this section to clearly support invasive species control work that impacts visitors and the natural resources that drive our tourism industry. Invasive species control is a key component of restoring and maintaining our island's important natural resources. Including language specifying the control of invasive species as a component of Bill 40 will ensure that invasive species like little fire ant, miconia, albizia, coqui frogs, Rapid 'Ōhi'a Death, and others are sufficiently controlled to minimize impact and exacerbation by O'ahu visitors.

Mahalo nui loa Councilmembers for the time and consideration. Invasive species control is one of the most substantial threats that our island and state face. We respectfully ask for your assistance in increasing control efforts for invasive species.

Aloha,

Nathan Dube, OISC Manager
oiscmgr@hawaii.edu
(808) 292-6691
oahuisc.org

From: CLK Council Info
Sent: Tuesday, November 30, 2021 3:25 PM
Subject: Council Testimony

Written Testimony

Name Boaz Boat
Phone
Email boat.boaz@gmail.com
Meeting Date 01-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Oppose
Representing Organization Self

Written Testimony

The Taxes should go back to the infrastructure, sewer system, roads, and parks. Citizens should not be paying taxes into the rail system. It already has money allocated to it. The incompetence of the people in charge of building/planning the rail system should figure it out. It should not rest on the shoulders of the citizens in form of dislocating taxes to continue to fund the rail system.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 3:33 PM
Subject: Council Testimony

Written Testimony

Name	keala fung
Phone	
Email	kealadancer@gmail.com
Meeting Date	12-01-2021
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Comment
Representing Organization	Self
Written Testimony	Visitors tax should go back to land restoration and management! As an industry that is completely parasitic to 'āina, the tourism industry should pay for fixing, cleaning, and restoring.
Testimony Attachment	
Accept Terms and Agreement	1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 3:38 PM
Subject: Council Testimony

Written Testimony

Name Sophia Daniel
Phone
Email lovebloomconference@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony Please have a visitor tax go back to natural resources because species, land, and ocean need to be cared for, as we are the most isolated archipelago with the most unique endemic and indigenous species. Tourists that stay in our islands also have an impact on our natural resources. Thank you for this opportunity!

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67



Aloha Members of the Honolulu City Council,

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, while Kupu commends the City Council for the current version of Bill 40, which sets aside 0.25 percent of the TAT for public facilities and natural resources - we urge the Council to increase the amount to at least 0.75 percent. While this would still be below the 1 percent we have requested in previous testimony, it would be a strong improvement and better enable the City and County to address tourism-related impacts on precious community resources like beaches, beach parks, streams, trails, watersheds, sensitive ecosystems, and other areas across our island.

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 - at least 0.75 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,



John Leong
Chief Executive Officer
Kupu

kawika.riley@kupuhawaii.org



HAWAII REGIONAL COUNCIL OF CARPENTERS

December 1, 2021

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

Statement of the Hawaii Regional Council of Carpenters –SUPPORT for Bill 40 (2020), CD2 - 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.

STATE HEADQUARTERS & BUSINESS OFFICES

OAHU: 1311 Houghtailing Street, Honolulu Hawaii 96817-2712 • Ph. (808) 847-5761 Fax (808) 440-9188
HILLO 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

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.

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 of life for leeward families who spend hours in traffic each day.

Mahalo for your consideration.

Nathaniel Kinney
nkinney@hrcc-hawaii.com



HAWAI'I LODGING & TOURISM
A S S O C I A T I O N

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

Honolulu City Council
Bill 40 (2021), CD2
December 1, 2021

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

The Hawai'i Lodging & Tourism Association—nearly 700 members strong, representing more than 50,000 hotel rooms and nearly 40,000 lodging workers—**opposes Bill 40 (2021), CD2.**

As noted in prior testimony on this measure, HLTA 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 represented up to 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. We have tracked this measure closely as it worked its way through the City Council's legislative process, offered testimony on aspects of the various drafts, and our position remains that a significant portion of the funds collected through this surcharge should adhere to the original, organizing principles of the TAT and should be dedicated to offsetting the impacts caused by tourism.

While we recognize that monies relegated to the City's General Fund can be used for any City function, designating money to the special tourism fund could have provided a means for clear oversight and transparency when the voice of our community is clearly calling out for a better-managed tourism product. Committing a mere 8.34 percent to this fund represents a clear shift away from the original intent of the Transient Accommodations Tax. Moreover, this version of the measure still does not provide any clear implication of how the special tourism fund will be managed, nor does it state by whom it will be overseen.

We must also raise concern about the proposed allocation of surcharge monies—33.33 percent for two years and fifty percent from then on—to the City's transit fund to defray the costs of the Honolulu Rail Transit Project. In the Honolulu Star-Advertiser's November 19 editorial (Editorial: Don't commit TAT funds to rail yet), the editorial staff reported that both HART Chair Colleen Hanabusa and HART interim CEO Lori Kahikina have made comments that rail ridership could begin as early as next year, which is welcome news. Also taking into consideration that the current arrangement allows for one percent of State TAT funds to be allocated to fund the rail project, we oppose an additional tax on top of the existing one percent as this would sharply deviate from the original intent of the Transient

Accommodations Tax—which was to address the impacts of tourism. We have already seen this occur at the State, where 60 percent of TAT monies is now diverted to the General Fund. We are in agreement with the Star-Advertiser Editorial Board's position that, should this measure be approved, any surcharge monies allocated to the transit fund should be used to facilitate operations and maintenance of the rail system—even if only interim service from Kapolei to Aloha Stadium can be accomplished—something that I have personally supported for quite some time. Additionally, we feel that interim rail service must be integrated with and supported by express City bus service which would allow riders quick access from the rail's terminus to other major hubs of activity in the City & County of Honolulu.

Honolulu residents deserve the opportunity to see just how effective, efficient, and beneficial an operational rail system can be, and this isn't possible until they have the chance to experience it for themselves. As you know, many of the men and women who comprise the local hospitality industry live in areas that would benefit from rail ridership. These include but are not limited to Ewa Beach, Kapolei, Waipahu, Kalihi, and more. Providing the option for these residents to utilize rail would significantly improve their commutes and—by extension—their overall quality of life and would provide a strong nexus of the use of TAT funds for tourism-related objectives.

Despite our concerns with this measure, we commend the Council for inserting clarifying language stating that the surcharge cannot be retroactively applied to bookings that were made prior to the enactment of the surcharge. This will help to alleviate some of the administrative hurdles that Bill 40 (2020), CD2 will create. Similarly, we would again ask that the Council consider language that would provide a grace period between passage of this measure and its application. This would allow lodging properties time to navigate the various administrative challenges presented and notify and educate prospective guests on the new tax.

Mahalo for the opportunity to provide these comments.

Mufi Hannemann
mhannemann@hawaiilodging.org

From: CLK Council Info
Sent: Tuesday, November 30, 2021 4:03 PM
Subject: Council Testimony

Written Testimony

Name Anne Weber
Phone
Email aweb3388@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Aloha Members of the Budget Committee,

My name is Anne Weber-Yarbrough 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 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

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,

Anne Weber-Yarbrough

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 4:08 PM
Subject: Council Testimony

Written Testimony

Name Dyson Chee
Phone
Email cheedyson@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

I implore the City Council to increase the allocation for natural resources from 0.25% to 0.75%.

Written Testimony

Thank you for the opportunity to testify,
Dyson Chee

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: Chau, Daniel
Sent: Tuesday, November 30, 2021 4:19 PM
Subject: HART Reso. 2021-12 Regarding Position on Honolulu Council Bill 40
Attachments: 20211126-reso-2021-TAT-Council Bill40.pdf

Aloha Allyson,

I hope you are having a great day so far? With that being said, please find attached the HART Reso. 2021-12 Regarding Position on Honolulu Council Bill 40 as testimony. Kika Bukoski and Anthony Aalto from the HART Board of Directors will be testifying on behalf of the HART Board on their position.

Please feel free to contact me if you have any questions and or concerns. I hope you enjoy the rest of your day.

Mahalo,



Danny Chau | HART Board Staff Assistant

1099 Alakea Street, Suite 1700, Honolulu, HI 96813 | Phone: 808-768-6125 | EXT: 86125 | Fax: 808-768-5110

Email: daniel.chau@honolulu.gov | honolulutransit.org



Honolulu Authority for Rapid Transportation

RESOLUTION NO. 2021-12

**REGARDING THE POSITION OF THE BOARD OF DIRECTORS OF THE
HONOLULU AUTHORITY FOR RAPID TRANSPORTATION ON
HONOLULU CITY COUNCIL BILL 40 (2021) RELATING TO THE TRANSIENT
ACCOMMODATIONS TAX**

WHEREAS, the Honolulu Authority for Rapid Transportation (HART) has been established pursuant to Article XVII of the Revised Charter of the City and County of Honolulu 1973 (2017 Edition) ("Charter"); and

WHEREAS, Charter Section 17-103(2)(n) provides HART with the authority "[t]o apply for and receive and accept grants of property, money and services and other assistance offered or made available to it by any person, government or entity, which it may use to meet its capital or operating expenses and for any other use within the scope of its powers, and to negotiate for the same upon such terms and conditions as the authority may determine to be necessary, convenient or desirable"; and

WHEREAS, amendments to Charter Section 17-114 were approved by the electorate of the City and County of Honolulu in 2016, to provide, in part, as follows:

There shall be established a special fund into which shall be transferred the county surcharge on state tax and all revenues generated by the authority, including interest earned on the deposits and all other receipts dedicated for the development of the fixed guideway system"; and

WHEREAS, Act 1 (First Special Session 2017) was signed into law by Governor David Ige on September 5, 2017, which increased the transient accommodations tax (TAT) by one percent from January 1, 2018, to December 31, 2030, and allocated that one percent TAT revenue to a mass transit special fund to fund the Honolulu Rail Transit Project; and

WHEREAS, Act 1 (First Special Session 2021), repealed TAT allocations to counties (other than the Act 1 (First Special Session 2017) TAT allocation), and provided counties with the authority to establish their own TAT up to three percent of rent, in addition to any state TAT; and

WHEREAS, on September 24, 2021, the HART Board of Directors adopted Resolution 2021-10 Approving and Recommending that the City Council and the Mayor of the City and County of Honolulu Propose a Bill for an Ordinance Establishing Chapter ____, Revised Ordinances of the City and County of Honolulu, Implementing a Transient Accommodations Tax; and

WHEREAS, on September 24, 2021 the HART Board of Directors established a permitted interaction group to investigate the establishment of a countywide TAT in the context of the most recent revised estimate to complete the H RTP; and

WHEREAS, Honolulu City Council Chair Tommy Waters introduced Bill 40 (2021) on September 30, 2021, to establish the City and County of Honolulu's TAT pursuant to Act 1 (First Special Session 2021); and

WHEREAS, Bill 40, CD2 (2021) was reported out by the Honolulu City Council Budget Committee on November 17, 2021, and provides for TAT revenues to be deposited into the transit fund as follows:

- (A) For two years commencing on the effective date of this ordinance, 33.33 percent of all transient accommodations taxes collected pursuant to this chapter; and
- (B) Beginning two years after the effective date of this ordinance and thereafter, 50 percent of all transient accommodations taxes collected pursuant to this chapter; and

WHEREAS, HART's permitted interaction group issued its recommendation in a report to the Board of Directors on November 24, 2021, that the Board support Bill 40, CD2 (2021); and

WHEREAS, the H RTP currently faces a significant funding shortfall, initially estimated in March 2021 by HART as \$3.5 billion, currently reduced to less than \$2 billion, with further reduction efforts underway; and

WHEREAS, additional cost reduction measures, such as the mauka shift of the guideway along a portion of Dillingham Boulevard and lower financing costs are being evaluated; and

WHEREAS, HART continues to examine its current unallocated contingency amounts and anticipated growth in General Excise Tax and TAT revenues; and

WHEREAS, receipt of TAT revenues as provided for in Bill 40, CD2 (2021) would assist HART in complying with its obligation to the federal government to complete the H RTP to Ala Moana; and

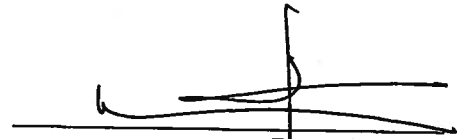
NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of HART as follows:

1. The HART Board of Directors supports the current version of Honolulu City Council Bill 40, CD2 (2021) to the extent that the funds allocated to the "transit fund" are intended for the Charter section 17-114 Transit Fund; and
2. Board Vice-chair Dean Hazama, Board members Anthony Aalto, Kika Bukoski, and the HART Interim Executive Director and CEO are authorized to submit

testimony and engage in discussions with legislators on pertinent legislation consistent with this resolution; and

3. This Resolution shall take effect immediately upon its adoption.

ADOPTED by the Board of the Honolulu Authority for Rapid Transportation on
11/26/21.


Board Chair

ATTEST:


Board Executive Officer

From: CLK Council Info
Sent: Tuesday, November 30, 2021 4:40 PM
Subject: Council Testimony

Written Testimony

Name Choon James
Phone
Email ChoonJamesHawaii@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40, CD2
Your position on the matter Oppose
Representing Organization Self

OPPOSE Bill 40, CD2 and the proposed FD1 which would implement a 3% transient accommodations tax (TAT) at the county level and assign the amounts collected as follows:

- 58.33% to the general fund the first two years and 41.66% thereafter;
- 33.33% to the transit fund (i.e., rail construction) the first two years and 50% thereafter; and
- 8.34% to a new special general account.

Aloha Chair Waters, Budget Chair Say and City Council Members:

Written Testimony

In times of great prosperity and when our residents are happy and well-to-do, this allocation to the Honolulu Rail would be no problem.

But the common Oahu residents are struggling. Many have lost their businesses and financial footing. Families are under a lot of pressure. There are a lot of needs from ALL LEVELS of our city and county - from decaying infrastructure to homelessness to crime to lack of social services to health/mental needs, rising costs of living, and on and on.

To simply channel this huge chunk of funds to the Honolulu Rapid Transit project is unwise, unconscionable, and detrimental to the residents of Oahu.

The Honolulu Rail Project started in 2006 at around \$2.7 BILLION. It's now at about \$12.4 BILLION. It has a history of malfeasance, corruption and out-of-control escalating costs.

The route from Middle Street to Ala Moana is in the Honolulu Sea Level Rise Inundation Zone. Why are we not pausing and asking some very serious fundamental questions instead of throwing more scarce funds into this boondoggle?

This rail fiasco project made national news in the NY Times again. Any person who GOOGLE-SEARCH this project will find immeasurable animosity and frustrations from the people.

"Years of Delays, Billions in Overruns - The New York Times <https://www.nytimes.com › infrastructure-megaprojects>
3 days ago — As Honolulu sprawled into new suburbs west of Pearl Harbor over the last two decades, city planners proposed an ambitious rail transit line"

Just because the Honolulu City Charters defines the role of HART, it didn't mean that HART and the City Council should box themselves in and continue to bleed the city with this rail fiscal albatross.

The city is at a pivotal time in its history. We ask for bold, analytical and logical leadership at this junction. Please put our Residents First!

Imagine the true good that these funds can do to improve Oahu and its residents.

Aloha,
Choon James
ChoonJamesHawaii@gmail.com

Testimony
Attachment
Accept Terms
and Agreement 1

IP: 192.168.200.67

**MARRIOTT
VACATIONS
WORLDWIDE**
SM

December 1, 2021

TO: Councilmember Tommy Waters, Chair
Councilmember Esther Kia'aina, Vice- Chair
Members of the Honolulu City Council
FR: Denis Ebrill, Marriott Vacations Worldwide Corporation
RE: Comments on Bill 40 Relating to Transient Accommodations Tax

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

Thank you for allowing me to submit testimony on behalf of Marriott Vacations Worldwide Corporation ("**MVWC**") **providing Comments and Amendments** to 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 effective date and levy date for the County TAT be January 1, 2022, 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

Councilmember Tommy Waters, Chair
Councilmember Esther Kia'aina, Vice- Chair
December 1, 2021
Page 2

language. Furthermore, making the effective and levy date on January 1, 2022, provides resorts an adequate amount of time to provide proper notice to guests, update disclosure statements with DCCA, and coordinate with third party booking platforms to accommodate tax. In addition, making the tax effective on the start of the new year would make implementation and collection easier and more efficient for the County.

Moreover, making the effective date and levy date on January 1, 2022, would be consistent with the timeframe of previous increases in TAT at the state level and recent implementation in other counties. Typically, when the TAT was increased at the state level in the past, the legislation would allow for several months to enable the hotel industry to adjust internal booking systems to properly disclose and charge for the increased rate. Further, Maui County recently passed their own county TAT with a levied date of November 1, 2021, which will be approximately 30 days after it is signed into law. Maui County found the additional time to be a fair compromise to allow the hotel industry to account for the County TAT.

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

1. Amend Section 7 to state "This ordinance shall take effect on January 1, 2022. The transient accommodations tax established by this ordinance is considered levied on January 1, 2022."

Mahalo for your consideration of these amendments.

Aloha,



Denis Ebrill
Senior Vice President
Marriott Vacations Worldwide Corporation

Pat Mukai
pmukai@imanaka-asato.com

AQUA-ASTON

HOSPITALITY

December 1, 2021

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

FR: Aqua-Aston Hospitality

RE: Comments on Bill 40 Relating to Transient Accommodations Tax

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 arranges 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 County TAT. 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 effective date and levy date for the County TAT be January 1, 2022 to allow: 1) appropriate notice to be given to travel partners; 2) appropriate

Office: 820 Mililani St, Ste. 600, Honolulu, HI 96813 T 808-931-1400
Mailing Address: 6649 Westwood Blvd., Orlando, FL 32821

notice to be given to guests who will be booking stays, 3) booking engines to be updated with the new County TAT; and 4) rental agreements to be modified with the new required language. Furthermore, making the tax effective on the start of the new year would make implementation and collection easier and more efficient for the County.

Moreover, making the effective date and levy date on January 1, 2022, 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 on January 1, 2022. The transient accommodations tax established by this ordinance is considered levied on January 1, 2022."*

Mahalo for your consideration of these amendments.

Respectfully submitted,



Denis Ebrill
Aqua Aston Hospitality, LLC, Managing Director

Pat Mukai
pmukai@imanaka-asato.com

From: CLK Council Info
Sent: Tuesday, November 30, 2021 7:30 PM
Subject: Council Testimony

Written Testimony

Name Melvyn Yoshinaga

Phone

Email sr5@twc.com

Meeting Date 12-01-2021

Council/PH
Committee Council

Agenda Item Bill 40

Your position on the
matter Comment

Representing
Organization Self

Written Testimony I oppose using city TAT monies to support rail construction. The attachment details reasons for this opposition.

Thank you for this chance to comment.

Testimony
Attachment

Accept Terms and
Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 10:23 PM
Subject: Council Testimony

Written Testimony

Name Lawrence O. Basha
Phone
Email B110w9@hotmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Organization Self

Written Testimony What is more important than Hawaii's natural environment?
NOTHING! The increase we are asking is a small pittance compared to the continued revenue this increase will create. Our environment, our beaches, our natural beauty is the goose that lays Hawaii's golden eggs. Let's save the 'Aina we still have.

Testimony Attachment

Accept Terms and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Tuesday, November 30, 2021 10:51 PM
Subject: Council Testimony

Written Testimony

Name Eliza Ilano
Phone
Email elizailano@hotmail.com
Meeting Date 12-01-2021
Council/PH Council
Committee
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha my name is Eliza Ilano, nurse and Kakaako resident. 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 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks. Honolulu County faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities, and our island requires the additional resources to mitigate these impacts and restore these natural resources.

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,
Eliza Ilano

Testimony
Attachment
Accept Terms and Agreement 1

IP: 192.168.200.67



Honolulu County Council | December 1, 2021

Bill 40 – Testimony in Support & With Comments

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

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

We are a part of a coalition with several organizations and community stakeholders to advocate for a Visitor Green Fee at the State level. We support the bill and specifically Section 8A-1.1 number 3 which outlines an allocation for beaches, parks, and natural resources.

We would like to request an increase from 0.25% to 0.75% of the total 3% TAT to go to parks, beaches and natural resources. Our original request was for 1%. With the increase threat and severity of climate change, which disproportionately affects our coastlines and beaches, our Department of Parks and Recreation will require a bolstered budget.

How the funds could be used

With these funds, the City and DPR could support new and important efforts such as dedicated beach cleaning, protecting our shorelines from coastal erosion, protecting and restoring sand dune systems, protecting and enhancing beach access, increasing canopy cover, and more.

Why this matters

Our island faces continued and heavy impact on our beaches, parks, and natural resources from visitor activities and therefore requires additional resources to mitigate these impacts and restore these natural resources. Nearly all visitors come to Hawai'i with the intention to enjoy our iconic shorelines, and these special places are facing increased risks from coastal erosion, sea level rise, and other threats. We must ensure we have the resources to maintain the health and stability of these ecosystems, both for the benefit of the environment and for the residents and visitors who depend on them.

This bill, with our suggested amendments, allows for this.

With aloha,

A handwritten signature in black ink, appearing to read 'Doorae Shin', with a stylized, cursive script.

Doorae Shin

Surfrider Foundation

O'ahu Chapter Coordinator

dshin@oahu.surfrider.org

From: CLK Council Info
Sent: Tuesday, November 30, 2021 11:55 PM
Subject: Council Testimony

Written Testimony

Name Kimeona Kane
Phone
Email kimeonakane@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Resolution 21-252, Bill 38, CD1,
Your position on the matter Support
Representing Organization Self

'Ano 'ai me ke aloha nui iā kākou,

'O Kimeona Kane kēia, 'O Waimānalo ku'u one hānau. Mahalo nui no kēia manawa kūpono e kūkākūkā ai.

I am in strong support of Resolution 21-252

Written Testimony

Confirming the nomination of Anton C. Krucky to serve as the Director of Community Services of the City and County of Honolulu. In my role as the Chair for the Waimānalo Neighborhood Board, I have appreciated Mr. Kruckys support and genuine out of the box approach to the complex issues surrounding houselessness in our community. He has been fair, transparent and truthful in his dealings with our Community and Committees and I believe he will continue to be a great resource in this new role.

I am in support of Bill 38, CD1

Relating to commercial activities at public parks. (Addressing commercial activities at certain beach parks.) As shared previously in different Council meetings, as a lifetime resident of Waimānalo, we must preserve the integrity of our rural and culturally grounded community, its natural and cultural resources, and the genuine fabric that is Waimānalo. For too many years, our community concerns has fallen on deaf ears, and the impacts continue to put strains on all involved. We must acknowledge those that have been trying to be in compliance, and until we have better enforcement systems in place, and a system that truly adds value and benefit to the community, I

support the ban of commercial activities. I also want to add the importance in proper spelling of the names listed and ask that they be edited to reflect the appropriate diacritical markings. Lastly I want to offer a potential solution that I hope we may explore, in a joint conversation with the City and County of Honolulu Parks and Recreation, the appropriate elected officials, the Community, Commercial entities, the United States Marine Corps and the Bellows Airforce Command, and others, where we may be able to identify a location within the boundaries of the public use area in the Bellows Air Force Base and look at a better managed approach to commercial activity.

I am in support of Resolution 21-192

Initiating amendments to the Revised Charter of the City and County of Honolulu 1973 (Amended 2017 Edition), as amended, relating to the Affordable Housing Fund and do believe that changing the percentage will allow for additional and much overdue efforts to establish truly affordable housing.

I am in support of Bill 40, CD2 with reservations about the percentage breakdown

Relating to the transient accommodations tax. (Establishing a transient accommodations tax for the City and County of Honolulu, providing for its imposition and disposition, and facilitating the receipt and deposit of the revenues derived from the transient accommodations tax.) I am not in favor of the Honolulu Rail System and feel that it continues to pull critically important funding away from what I believe to be more priority focuses, such as our environment and preservation of our land. The recommended percentages demonstrates clearly where the priorities, and as a cultural practitioner, a Kumu, a steward that works in environmental restoration and preservation, a conservation advocate and more, I feel like this could have been an opportunity to truly give our future generations something to stand on in perpetuity. Sadly, we are left with the continued leech that is the Honolulu Rails System taking critically important funding away from the real priority, 'āina. We can build a new transit system, we cannot restore critical habitat, replace extinct species, stop invasive species from destroying important ecosystems, establish lucrative careers in green jobs, pursue restoration of lifestyles such as mahi'ai and lawai'a and spaces like lo'i, and loko i'a, and more if we do not invest in them now. Even in doing so, we may be too late to preserve the Hawai'i that we have come to love and that generations of our kanaka before have built relationship to.

I strongly support Bill 34, CD2

Relating to commercial activities at public parks. (Addressing commercial activities at certain beach parks.) I want to mahalo Councilmember Tsuneyoshi for her passionate advocacy for this community. I stand with the community and urge the Council to listen

to how these activities have changed the dynamics and nature of their rural town. Holo mua!

I am in support of Bill 47

Relating to public parks. (Addressing the enforcement of park laws and rules.) This concept is decades overdue, and a position such as a Park Ranger, grounded in the cultural aspects and history, can be all the difference in spaces as they are in other areas around the world. I would advocate that there not be added responsibilities to current positions as their focus should not be deterred by this, and I hope we can truly push the aspects of education, sustainability and accountability as it refers to enforcement.

I am OPPOSED to Resolution 21-23

CD1 and Findings of Fact To adopt the revised General Plan for the City and County of Honolulu as I believe it is a foot hole into the development of rural areas including the Ko'olaupoko, Ko'olaupoko, North Shore, and Wai'anae districts. DO NOT CHANGE or DECREASE the rural areas. The Conceptual Development Pattern on O'ahu map on page 21 of the Plan is irresponsible and threatens many rural established communities. Please honor the remaining rural designated boundaries and communities within and their value to Hawai'i. Keep the Country, Country. The plan is over due for sure, and is extremely complex. I appreciate the time and energy put into the updates and am concerned that we will continue to build and rezone to build way beyond our capacity.

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Wednesday, December 1, 2021 10:21 AM
Subject: Council Testimony

Written Testimony

Name Angela Posatiere

Phone

Email angela@myartmail.com

Meeting Date 12-01-2021

Council/PH
Committee Council

Agenda Item Bill 40

Your position on
the matter Support

Representing
Organization Self

Written
Testimony I support this bill 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67



December 1, 2021

TO: Councilmember Tommy Waters, Chair
Councilmember Esther Kia'aina, Vice- Chair
Members of the Committee on Budget

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

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

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

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

Bill 40 establishes a county transient accommodation tax of three percent (3%) ("**County TAT**"). The new County TAT imposes a tax on the gross rental or gross rental proceeds derived from the furnishing of transient accommodations. 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 new County TAT is considered levied on the effective date of Bill 40.

ARDA Hawaii understands the need for the County to establish the County TAT, however, we have concerns with the timing of the application of the additional 3 percent increase. Having the County TAT levied upon approval puts hotel operators at a disadvantage.

Essentially, this would mean that the County TAT would be retroactively applicable to reservations made on the effective date even though the bill has not been signed by the Mayor. Furthermore, hotel operators will not be able to: 1) disclose the new tax to guests in advance; and 2) adjust booking systems and rental agreements to collect the new tax from guests after the County TAT has been officially established. In turn, operators will need to pay for the County TAT themselves for reservations on the effective date.

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

Accordingly, ARDA Hawaii respectfully requests the effective date and levy date for the County TAT be January 1, 2022, 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. In addition, making the tax effective on the start of the new year would make implementation and collection easier and more efficient for the County. Furthermore, delaying the effective date and levy date provides resorts an adequate amount of time to provide proper notice to guests, update disclosure statements with DCCA, and coordinate with third party booking platforms to accommodate new tax.

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

1. Amend Section 7 to state "This ordinance shall take effect on January 1, 2022. The transient accommodations tax established by this ordinance is considered levied on January 1, 2022."

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

Respectfully Submitted,

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

Mitchell A. Imanaka
Chair
American Resort Development Association of Hawaii

From: CLK Council Info
Sent: Wednesday, December 1, 2021 11:47 AM
Subject: Council Testimony

Written Testimony

Name Purna Nemani
Phone
Email apnemani@gmail.com
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40 CD2
Your position on the matter Oppose
Representing Self
Organization

Thank you for your representation & updates. You may submit/read this aloud at the relevant City Council hearing. I appreciate being allowed to speak for myself & many people I know.

13-yr resident of Waikiki here.
I strongly OBJECT to BILL 40, & here are a basic few off the top of my head:

I used to be a legal reporter who covered every lawsuit pertaining to the Honolulu Rail Project, which residents voted FOR, shortly after I moved to Hawaii. 'Caveman' materials & design (& Mufi Hanneman et al's selfish 'pet project' interests & considerations) aside, this Rail project is not only the biggest in Hawaii history; it is the WORST!:

Written
Testimony

- fraught with mismanagement (likely corruption) by career politicians & enrichment of Mainland contractors/HART Board members that only the US Fed Govt on the Mainland can investigate at this point;
- ballooned exponentially in cost & liabilities due to the above... 3-fold, 5-fold, 8-fold,... more each year due to the above;
- become a 'slush fund' not unlike the \$B (billions now) spent on Oahu homelessness by corrupt & greedy idiots, who do nothing but enrich themselves w Fed Grant & Hawaii taxpayer \$, write reports 1X/yr, without any tangible improvement;
- funds have been shifted from General Funds before w/o explanation or justification 'under the radar' (I've caught before, while doing my previous work, tracking Bills moving thru the Hawaii House/Senate);
- Rail starts in the MIDDLE OF GOTDAMN NOWHERE AGRICULTURE LAND & HAS NOW BEEN CHANGED TO A GREATLY STUNTED VERSION OF WHAT WAS

ORIGINALLY VOTED FOR, HENCE NOW (1) only benefitting West Oahu folks who want to get to Ala Moana Center while (2) indebting ALL of Oahu residents further & further into our futures/for our lifetimes;

- COL, homelessness, loss of businesses along the route, REAL essential bus routes changed/removed, the expense of supportive Rail infrastructure, [again] archaic materials & technology... ALL are now hallmarks of this boondoggle of a project!!!

- some Hawaii [former] electeds have grand ideas to move poor people to housing along the Rail route; yet you'll never see THEM move to an ugly, loud, overcrowded area, themselves.

To give to Rail even FURTHER, UNALOTTED moneys from TAT & General Funds meant for REAL, ongoing C+C needs is a breach of duty & NOT what voters voted for; voters didn't vote for ANY of this!

Personally, my COL/QOL hasn't improved; I've only learned how to downwardly adjust my future plans b/c of reliably irresponsible policies that trickle down.

The feeling that you can never 'get ahead' in a State run/operated this way.

Residents are expected to live within our means (e.g. new construction & overdevelopment that primarily benefits rich Mainland & Foreign investors), but in this 1-party State w/o checks & balances, electeds run amok, use every Federal Grant to keep their jobs & shift legally-delegated taxpayer \$ without accountability & despite these fiscal disasters- ever!!!

Local taxpayers ALWAYS PICK UP THE TAB FOR THESE INFRASTRUCTURE MISTAKES & MISMANAGEMENT.

Bill 40 IS ANOTHER EXTENSION OF THIS PATTERN/PRACTICE.

It should be noted: Donald Trump won 33% of the Hawaii vote in 2020 for these very reasons. People are SICK of it.

Rail should've been stopped years ago.

It goes w/o saying I am not hopeful, but it's never too late to begin acting fiscally responsibly.

I strongly object to ANY non-transpo (Local, State, or Federal) to be spent on the Honolulu Rail Project- now & moving forward.

Purna (pronounced POOR'-nuh) Nemani

Aloha 🌺

Testimony
Attachment

Accept Terms
and Agreement

1

IP: 192.168.200.67

From: CLK Council Info
Sent: Wednesday, December 1, 2021 2:17 PM
Subject: Council Testimony

Written Testimony

Name Nicholas Schippers
Phone
Email nicholas@parley.tv
Meeting Date 12-01-2021
Council/PH Committee Council
Agenda Item Bill 40
Your position on the matter Support
Representing Self
Organization

Aloha Members of the Budget Committee,

My name is Nicholas Schippers 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. The tourism economy would not exist if our natural resources continue to degrade at the current rate.

Written
Testimony

As a progressive state, it seems we should be leaders in creating a pathway for others to learn how to incorporate responsible environmental and ultimately social policies into their state governments. As leaders, it would be irresponsible of us to not consider the ecological services that our aina provides and cherish those services with the utmost respect and protection.

For this reason, I support this bill and at least 0.75% of the increased TAT to be returned to restoring and preserving our natural resources, beaches, and parks. I support that these funds be used to mitigate the impacts the visitor sector has on our natural resources, beaches, and parks.

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,

Nick

Testimony
Attachment

Accept Terms
and Agreement 1

IP: 192.168.200.67

From: CLK Council Info
Sent: Monday, December 13, 2021 6:10 PM
Subject: Council Testimony

Written Testimony

Name	Brandon M Moskos
Phone	
Email	bmoskos31@gmail.com
Meeting Date	05-dd-yyyy
Council/PH Committee	Council
Agenda Item	Bill 40
Your position on the matter	Support
Representing	Organization
Organization	Surfriders
Written Testimony	Time for everybody to take care of our water!
Testimony Attachment	
Accept Terms and Agreement 1	

IP: 192.168.200.67