

ORDINANCE NO. 5637

BILL NO. 7 (2024)

A BILL FOR AN ORDINANCE AMENDING CHAPTER 3.47,
MAUI COUNTY CODE, RELATING TO THE COUNTY
TRANSIENT ACCOMMODATIONS TAX

BE IT ORDAINED BY THE PEOPLE OF THE COUNTY OF MAUI:

SECTION 1. This Ordinance's purpose is to address recommendations made by the Office of the County Auditor in its "Evaluation of the Assessment and Collection of Maui County Transient Accommodations Tax," Report 23-01, dated December 2023.

SECTION 2. Chapter 3.47, Maui County Code, is amended by adding a new section to be appropriately designated and to read as follows:

"3.47.190 Reporting. Subject to the restrictions in section 3.47.130(A), the director must submit to the council quarterly reports that include:

A. The number of County transient accommodations and estimated taxes under this chapter, grouped by council residency area in which the transient accommodation is located.

B. The number of County transient accommodations, grouped by the taxpayer's mailing address, as follows:

1. Within the County.
2. Outside the County but within the State.
3. Outside the State but within the United States.
4. Outside the United States.

C. An aged accounts receivable list of delinquent County transient accommodations that are:

1. One to thirty days past due.
2. Thirty-one to sixty days past due.
3. Sixty-one to ninety days past due.
4. Over ninety days past due.

D. Other relevant data."

SECTION 3. Section 3.47.130, Maui County Code, is amended by amending subsection B to read as follows:

“B. The director may destroy any of the monthly, quarterly, or semiannual returns filed under section 3.47.070 [upon the expiration of] after three years [after the end of the calendar or fiscal year in which the taxes so returned accrued.] except in the case of:

1. A taxpayer having a deficiency in payment under section 3.47.110(B) or a false or fraudulent return with intent to evade tax under section 3.47.110(D); and
2. Taxes and interest assessed or levied have not been fully collected.”

SECTION 4. Material to be repealed is bracketed. New material is underscored. In printing this bill, the County Clerk need not include the brackets, the bracketed material, or the underscoring.

SECTION 5. This Ordinance takes effect on approval.

APPROVED AS TO FORM AND LEGALITY:



KRISTINA C. TOSHIKIYO
Department of the Corporation Counsel
County of Maui
paf:cmn:23-362a
LF2023-2174
PAF 23-362 2024-01-03 Ord Amd Ch 3.47

INTRODUCED BY:

A handwritten signature in cursive script, appearing to read "Alice L. Lee".

ALICE L. LEE

WE HEREBY CERTIFY that the foregoing BILL NO. 7 (2024)

1. Passed FINAL READING at the meeting of the Council of the County of Maui, State of Hawaii, held on the 5th day of April, 2024, by the following vote:

| | | | | | | | | |
|-----------------------|------------------------------------|----------|-----------------|-----------------|---------------------|-------------------------------|------------------|----------------------|
| Alice L. LEE Chair | Yuki Lei K. SUGIMURA Vice-Chair | Tom COOK | Gabriel JOHNSON | Natalie A. KAMA | Tamara A. M. PALTIN | Keani N. W. RAWLINS-FERNANDEZ | Shane M. SINENCI | Nohelani U'U-HODGINS |
| Aye | Aye | Aye | Aye | Aye | Aye | Aye | Aye | Aye |

2. Was transmitted to the Mayor of the County of Maui, State of Hawaii, on the 8th day of April, 2024.

DATED AT WAILUKU, MAUI, HAWAII, this 8th day of April, 2024.

ALICE L. LEE, CHAIR
Council of the County of Maui

MOANA M. LUTEY, COUNTY CLERK
County of Maui

THE FOREGOING BILL IS HEREBY APPROVED THIS DAY OF April 11, 2024.

RICHARD T. BISSEN, JR. MAYOR
County of Maui

I HEREBY CERTIFY that upon approval of the foregoing BILL by the Mayor of the County of Maui, the said BILL was designated as ORDINANCE NO. 5637 of the County of Maui, State of Hawaii.

MOANA M. LUTEY, COUNTY CLERK
County of Maui

Passed First Reading on March 22, 2024
Effective date of Ordinance April 11, 2024

RECEIVED

2024 APR 12 AM 9:25

OFFICE OF THE COUNTY CLERK

I HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. 5637, the original of which is on file in the Office of the County Clerk, County of Maui, State of Hawaii.

Dated at Wailuku, Hawaii, on

County Clerk, County of Maui