

DEPARTMENT OF TAXATION  
NOTICE OF PUBLIC HEARING

TIME: Friday, October 19, 2018, 9:15 a.m.

PLACE: Princess Ruth Keelikolani Building  
Room 310  
830 Punchbowl Street  
Honolulu, Hawaii 96813

RE: Proposed rules relating to Act 204, Session Laws of Hawaii (SLH) 2015

Pursuant to chapter 91, Hawaii Revised Statutes, the Director of Taxation of the State of Hawaii will hold a public hearing at the above-referenced time and place to allow the public to comment on the proposed adoption of rules relating to Act 204, SLH 2015.

The proposed rules amend chapter 237D, Hawaii Administrative Rules (HAR), by amending sections 18-237D-4-01 and 18-237D-4-02, repealing sections 18-237D-4-03 through 18-237D-4-07, and by adding new sections 18-237D-4-08 through 18-237D-4-35.

Act 204, SLH 2015 requires that operators of transient accommodations designate an on-island local contact and display that contact's name, phone number and email address inside the unit, and provide that information either in online advertisements, or to the guest upon check-in. Act 204 also requires that a unit's Transient Accommodations Tax license number be displayed both inside the unit itself and in all online advertisements, either directly in the advertisement or by a link. Act 204 gives the Department of Taxation ("Department") the authority to issue citations and fines to operators of transient accommodations who violate these requirements. The proposed rules explain how the Department will issue citations and fines for violations of Act 204, explain instances where the Department will issue a written warning in lieu of a citation, and provide procedures for appeals.

All interested parties are invited to attend and present their views orally or in writing. Written statements may be submitted to the Rules Office at the Department of Taxation before or at the public hearing.

The proposed rules are available online at [tax.hawaii.gov](http://tax.hawaii.gov) and [ltgov.hawaii.gov](http://ltgov.hawaii.gov), or by mail at no cost to any person who requests them. A copy of the proposed rules may also be picked up between 7:45 a.m. and 4:30 p.m., Monday through Friday, from the Rules Office at the Department of Taxation, Room 219, Princess Ruth Keelikolani Building, 830 Punchbowl Street, Honolulu, Hawaii and at the District Tax Offices located at 3060 Eiwa Street, #105, Lihue, Kauai; 54 S High Street, #208, Wailuku, Maui; and 75 Aupuni Street, #101, Hilo, Hawaii.

For more information, or to request special accommodations, call the Department of Taxation, Rules Office at 587-1530. Please make any requests for special accommodations (i.e., sign language interpreter, large print, or taped materials) by October 12, 2018, five business days in advance of the public hearing.

DATED: September 12, 2018