



BULLETIN

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June 2000

Schedule will help you plan for this year's renewals

License renewals are just around the corner. This year, the deadline for submitting your renewal application is November 30, less than five months from now. The following schedule, listing this year's renewal events, is provided to assist you in planning for renewals.

As always, it is particularly important for principal brokers and brokers in charge to renew their licenses and that of their offices. Affiliated licensees will not receive pocket cards until their PB or BIC has renewed.

July	Notice to Principal Brokers and Brokers in Charge. A list of licensees associated with main offices and branch offices will be mailed to all PB's and BIC's. PB's and BIC's should carefully compare the list with their own records and, using a Change Form, notify Licensing Branch of any changes. The list will also show which licensees have completed their continuing education requirement.
Mid-October	Renewal applications will be mailed to all licensees.
November	The Commission will conduct "Steps to a Better Renewal" workshops for PB's, BIC's, and office managers. There will be at least one workshop on each island. Staff will also review and accept renewal applications at the workshops. Individual licensees should complete their continuing education requirement by the end of November. The Commission expects few, if any, courses will be offered in December and the beginning of 2001. All licensees, including those planning to renew on inactive status, are urged to complete their CE requirement (see the article on page 8).
November 30	Renewal applications should be postmarked or submitted no later than November 30.
November 1 - December 31	Pocket cards will be mailed to licensees that have successfully renewed.
January 1, 2001	Licenses are forfeited effective January 1, 2001 if not renewed. After January 1, the penalty to restore, in addition to the renewal fee, is \$50 for individual licensees, \$80 for sole proprietors, and \$100 for entities.
First work day of January, 2001	Principal brokers verify that all associating licensees have current, active licenses.

Renewal fees for licensees remain unchanged from the 1998 renewal:

Salesperson, Broker-salesperson, PB, BIC	\$180
Sole Proprietor	\$210
Corporation, Partnership, LLC, LLP	\$320

SWAT project identifies rules that need revision

The Commission and the Professional and Vocational Licensing Division (PVL&D) have been actively participating in Lieutenant Governor Mazie Hirono's Slice Waste and Tape (SWAT) project, a multi-year effort dealing with rules and regulations that burden Hawaii's business community.

Under Lt. Governor Mazie Hirono's leadership, the SWAT project has identified nearly 60 chapters of rules affecting businesses that are slated for revision or elimination through legislative action.

The Commission and PVL&D have been engaged in a comprehensive review and analysis of the existing Chapter 99 rules for the purpose of reducing administrative requirements while maintaining consumer protection. Discussions have included extending some of the time requirements, revising the advertising rules, and revising licensee affiliation and branch office requirements.

Rule changes are scheduled for a public hearing later this year. The following are among the rule changes under consideration:

Licensing examination

- Permit exam to be taken out-of-state.
- Allow candidates to retake only the exam part failed.
- Extend the time to apply for a license to 2 years from the date of passing the exam.

Prelicense education

- Permit the prelicense courses to be taught via distance learning.
- Extend the validity of certificates of completion to 2 years.

Education equivalency

- Extend the validity of the certificate to 2 years.
- Extend recognition of college courses to include business, business law, and development and finance.

Real estate practice

- Broker may associate licensee who resides on a different island than the main office.
- Remove requirement that licensee's residence must be Hawaii to have an active license. Require that any business done in Hawaii must meet all Hawaii requirements.
- Remove requirement for registration of a branch office if located on the same island as the main office.
- Modify the definition of site office to include CMA, CHO, and offices doing only management or hotel and rental activity.
- Principal broker may appoint multiple brokers in charge at the main office or branch office.
- Modify requirement that property for sale be identified as fee simple or leasehold. Fee simple disclosure requirement removed. Require leasehold property to be identified as "leasehold" and not as "L."

Continuing education

- Allow salesperson initially licensed in the second year of the biennium to renew without CE.
- Allow credit for approved national courses when taken in another state.

These new laws should interest real estate licensees

There were no laws affecting Ch. 467, HRS, the real estate licensing law, at the latest legislative session. However, other laws were enacted that may be of interest to licensees. Also, the Governor has signed a number of bills into law that are of interest to the condominium community.

- **Act 22** (SLH 2000) SB 2527 SD 2 — requires any board of directors who intends to use association funds to distribute proxies, including a standard proxy, shall first post notice of the intent to distribute proxies in prominent locations within the project at least thirty days prior to the distribution; authorizes use of copy, fax or other reliable reproduction of proxies.
- **Act 39** (SLH 2000) SB 2333 SD 2 — authorizes an association of apartment owners to specifically assess the purchaser of a delinquent apartment for unpaid assessments provided the association has previously filed a notice of lien; limited to the amount accrued within six months, up to \$1,800 provided the association files a notice of the lien against the delinquent apartment before the purchaser acquires title.
- **Act 49** (SLH 2000) HB 2846 HD 1 — notwithstanding the provisions of the declaration or bylaws, requires the association of apartment owners to represent the apartment owners in all negotiations and proceedings for the lease rent renegotiations; and where some of the apartment owners have purchased the lease fee interest, requires the costs and expenses of the lease rent renegotiations to be borne by the remaining lessees as a common expense.
- **Act 213** (SLH 2000) HB 2222 HD1, SD1, CD1 — requires the Real Estate Commission to conduct a review of Hawaii's condominium property regimes law, make findings and formulate recommendations for recodification of the law, and develop draft legislation consistent with its review and recommendations; appropriates out of the condominium management education fund the sum of \$85,000 or so much

thereof as may be necessary for fiscal year 2000-2001 to conduct the review including the establishment of one full-time temporary condominium specialist position in the department of commerce and consumer affairs to assist with the recodification.

- **Act 210** (SLH 2000) SB 3160 SD2, HD2, CD1 — owner-occupancy sales requirements for condominiums; simplifies the list of items required in the announcement; allows a developer to substitute a designated owner-occupant apartment with a similar non designated apartment; allows an owner-occupant to convey the apartment into a trust within the first 365 days as long as the owner-occupant uses the apartment as the owner's principal residence.
- **Act 251** (SLH 2000) SB 2766 (SD1, HD1) — clarifies that projects created as condominium property regimes under chapter 514A are subject to county zoning, other county building and development ordinances and rules and all other permitting requirements; would require the developer to execute a declaration to that effect, subject to penalties, either at the creation of the condominium or at registration of the condominium.
- **Act 282** (SLH 2000) HB 2585 HD1, SD1, CD1 — establishes the legal validity of electronic records, signatures, and contracts, and provides procedural guidelines for their use.

The foregoing summaries are not intended to cover all provisions of an act or bill. Interested readers may access the legislature's Web site, www.capitol.hawaii.gov, for listings of bills, to ascertain whether measures were vetoed or enacted, or to read the full text.

Copies of the bills or acts may be obtained from all public libraries; Senate Printshop, State Capitol Rm. 012A; House Clerk's Office, State Capitol Rm. 027; Lieutenant Governor's, State Capitol 5th floor; the Supreme Court Library, 417 S. King Street; and the William S. Richardson School of Law Library, 2525 Dole Street.

The Chair's Message

As many of you already know, my term ends on June 30, 2000, so this is my final Chair's Message. Any former Commissioner will tell you that serving on the Commission is an arduous and time-consuming task, but a highly rewarding experience.



Few people are given the opportunity to serve on a State board or commission, so if you ever happen to stumble across the chance, I urge you to participate in what will become for you a memorable life experience. One of the greatest rewards of serving on the Commission has been acquainting myself and working with my fellow Commissioners. In 1992, my first year of service on the Commission, the members

who served alongside me were Marcus Nishikawa, Barbara Dew, Stanley Kuriyama, Dimples Kano, Jerry Hirata, Carol Mon Lee, Theo Butuyan, and Francine Duncan. Over the past eight years, I have also had the pleasure of serving with Charles Aki, Michael Ching, Nora Nomura, Helen Lindemann, Alfredo Evangelista, Mitchell Imanaka, John Ohama, Iris Okawa, and Pat Choi.

I have also enjoyed working with Calvin Kimura, Supervising Executive Officer, and the staff of the Real Estate Branch.

I would like to extend my deepest appreciation to each of these people for bringing to the Commission their commitment and years of knowledge.

As we begin to feel the heat of summer, it is time to remind all licensees that they must renew their licenses by November 30, 2000.

Licensees who want to have active licenses at the turn of the calendar year to 2001 must complete ten hours of approved continuing education courses. Please remember that at least one of these courses must be a "core" course.

In recent efforts, the Commission and staff have been participating in the State's SWAT program. SWAT, which stands for "Slice Waste and Tape," is a State effort in the review and improvement of administrative rules. The final product of this effort should be seen during the latter part of this year when many outdated and unnecessary requirements will be removed or modified.

While waiting for those adjustments to be seen, the results of the 2000 Legislature are in. There were no changes to the licensing laws, but there were several in the condominium area (HRS Ch. 514A).

With every Board member comes a new perspective, but we essentially all carry on the work of our predecessors. The

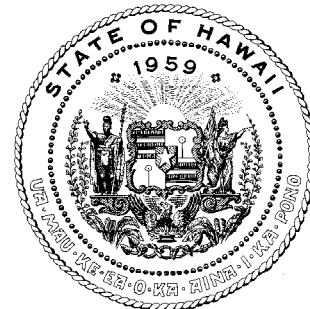
hard work and dedication of all past Commissioners have molded the structure and character of the Commission I was fortunate enough to serve on. To all of them, I thank you with enormous gratitude and respect.

In looking toward the future, I know the Commission will be in very capable hands with John Ohama heading the Commission as Chair, and two new appointees, Peter Rice and Casey Choi, both of whom will join the Commission in July.

I welcome the new members, wish the board continuing years of accomplishments, and again, thank each Commissioner for their ongoing support and worthy scholarship.

Aloha,

Alvin M. Imamura



State of Hawaii Real Estate Commission

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This material can be made available to individuals with special needs. Please call the Senior Real Estate Specialist at 586-2645 to submit your request.

Administrative Actions

Nida S. Raquel—REC 98-115-L

On October 13, 1999, RICO filed a petition for disciplinary action against Nida S. Raquel. An administrative hearing was conducted on February 16, 2000. The Hearings Officer found that Respondent has not paid any part of her overdue taxes despite repeated notices nor has she entered into any installment plan with the Department of Taxation to make any payments in the future.

The Hearings Officer found that Respondent has violated HRS §467-14(20) (failure to maintain a reputation for or record of competency, honesty, truthfulness, financial integrity, and fair dealing.)

He recommended that Respondent's salesperson's license be revoked for five years and she be ordered to pay a \$1,000 fine within 30 days. He also recommended that Respondent be required to make full payment of any outstanding taxes owed to the State of Hawaii as a precondition to obtaining a future real estate license.

The Commission adopted the recommendation of the Hearings Officer on April 28, 2000.

Alyce C. Phillips dba Alyce Paradise Realty—REC 98-105-L

RICO filed a petition for disciplinary action against Respondent on November 12, 1999. An administrative hearing was held February 24, 2000.

The Hearings Officer found that in 1993, Respondent entered into a written property management agreement with a California company to rent and manage an Oahu condominium unit. The agreement provided for payment arrangements to Respondent of 10 percent of the monthly gross rentals, deductible from rental monies received by Respondent.

In the course of renting the unit, the Hearing Officer found that Respondent did not provide a copy of this agreement to the unit's owners; the unit's tenant did not make the required payments for or Respondent did not forward the money to the owners; Respondent amended the rental agreement by reducing the rental amount but did not put this amendment into the rental agreement in writing nor did she obtain a security deposit as required by the lease; Respondent often did not issue a receipt for payments received; and Respondent failed to forward to the unit's owners all of the rental payments actually received (less appropriate deductions).

At no time did Respondent attempt to collect service charges or interest on late payments. The owners made numerous requests to Respondent asking for an accurate accounting of rents received, a copy of the original lease, and a copy of any lease, but did not receive any meaningfully informative reply.

The Hearings Officer also found that at some point in 1996 or 1997, Respondent moved her real estate business from her office to her home. However, she did not report this change to the owners, and she did not report the change to the Com-

mission until December 1998.

The Hearings Officer found that in August 1998, the unit's owners retained another Hawaii real estate firm to replace Respondent as property manager. The owners also wrote to Respondent, requesting a full accounting, a copy of the original lease, and a copy of any lease addendum. Furthermore, the newly retained real estate firm wrote to Respondent identifying itself as being the new property manager and requesting an accounting, lease documents, and the tenant's \$600 security deposit. This request went completely unanswered by Respondent. The Hearings Officer found that during the time Respondent was responsible for managing the property, she experienced mounting personal and family problems that interfered with her activities as a real estate broker. Although she had been gradually closing down her business, she eventually found it nearly impossible to cope with both personal and business concerns. Nevertheless, she did not inform the owners of her situation, nor did she attempt to transfer management activities to another real estate broker (or seek other alternatives) to safeguard her client's interests. Since that time, however, she has discontinued her practice as a real estate broker and is currently employed in another occupation.

The Hearings Officer found that Respondent violated provisions of HRS §467-14(7) (failing, within a reasonable time, to account for any moneys belonging to others which may be in the possession or under the control of the licensee) and (8) (any other conduct constituting fraudulent or dishonest dealings) and that these violations constituted a technical violation of §467-14(13) (violating this chapter, chapter 484, 514A, 514E, or 515, section 516-71, or the rules adopted pursuant thereto). He also found that Respondent violated provisions of HAR §16-99-3(b) (the licensee shall protect the public against fraud, misrepresentation, or unethical practices in the real estate field), (f) (the licensee, for the protection of all parties with whom the licensee deals, shall see that financial obligations and commitments regarding real estate transactions, including real property rental management agreements, are in writing, reviewed by the principal broker or broker-in charge of the licensee, expressing the exact agreements of the parties, and set forth essential terms and conditions, and that copies of those agreements, at the time they are executed, are placed in the hands of all parties involved) and (n) (a broker shall maintain a place of business located in this State at a business address registered with the Commission from which the broker does, in fact, conduct business and where the broker's books and records are maintained.)

The Hearings Officer recommended that the Commission revoke Respondent's real estate broker's license for five years and pay separate fines of \$1,000 each within 30 days for the violations of HRS §467-14(7) and (8) as well HAR §16-99-3(f) and (n) for a total fine of \$4,000.

The Commission accepted the findings of the Hearings Officer on April 28, 2000.

Administrative Actions

Clark Realty Corp., Putman D. Clark, and Adele Eggel—REC 96-102-L

RICO received a complaint alleging that Respondent failed to obtain Complainant's written authorization to reduce the listing price and that she was not promptly provided with a copy of the DROA. Respondents did not admit to violating any licensing statutes or regulations relating to real estate brokers but entered into a Settlement Agreement Prior to Filing of Petition for Disciplinary Action to bring closure to a potentially costly and time consuming administrative procedure. Respondents agreed to pay an administrative fine of \$1,500.

The Commission approved the Settlement Agreement on April 28, 2000.

Paradise Management Corp. and Gerald L. Larson—REC 98-131-L and CPR 98-4-L

In 1998, RICO received a complaint from an association of apartment owners alleging that Respondents destroyed records without written authorization and destroyed bank statements and cancelled checks prior to 1996. Respondents served as property managers to Complainant from 1982 until March 1998.

Respondents state that in 1996, they received authorization from certain board members of the association of apartment owners to destroy those records and that they did keep the general ledgers on income and expenses.

Respondents do not admit any liability but wish to settle this matter without a hearing. Under terms of a Settlement Agreement Prior to Filing of Petition for Disciplinary Action, Respondents agree to pay an administrative assessment of \$1,500 within 30 days of Commission approval of the Settlement Agreement.

Respondent Larson also agrees to complete a real estate course to be determined by the Commission.

The Commission approved the Settlement Agreement on April 28, 2000.

Commissioners ordered Respondent Larson to complete either the "Introduction to Broker Management" course or the "Residential Property Management: Laws and Rules" course within four months from the date of the Commission's final order.

George W. Stott, Jr., Stott Real Estate, Inc., dba The Stott Team, and Michael A. Stott—REC 99-71-L

RICO learned that Respondents were conducting business with a trade name that was neither registered nor licensed. Under terms of a Settlement Agreement Prior to Filing of Petition for Disciplinary Action, Respondents agree to pay a civil penalty of \$1,000 within 30 days of Commission approval of the Settlement Agreement.

The Commission approved the Settlement Agreement on April 28, 2000.

Marvin L. Wong—REC 98-63-L

On October 1, 1999, Respondent executed a Settlement Agreement Prior to Filing of Petition for Disciplinary Action and agreed to pay a \$2,500 administrative fine in installments of at least \$100 per month. Under terms of the Settlement Agreement, Respondent agreed to the automatic revocation of his real estate broker's license for five years if he failed to comply with terms of the Agreement. RICO notified the Commission that other than the initial \$100 required upon signing the Settlement Agreement, Respondent has not submitted any monthly fine payments and had an outstanding fine of \$2,400 as of March 21, 2000. RICO requested that the Commission revoke Respondent's real estate broker's license for five years, order him to pay the \$2,400 fine, and prohibit him from becoming re-licensed after the revocation period unless he first submits to the Commission proof of full payment of the \$2,400 fine.

The Commission revoked Respondent's license on April 28, 2000. However, revocation of Respondent's license was stayed until June 12, 2000, pending full payment of the \$2,400 outstanding balance. Respondent failed to pay the \$2,400 by June 12, and his license was revoked.

Eric K. Yoshida—REC 99-100-L

On February 25, 2000, RICO filed a Petition for Disciplinary Action against Respondent, alleging that Respondent violated HRS §467-14(20) (failure to maintain a reputation for honesty, truthfulness, financial integrity, and fair dealing). RICO had learned from the State Department of Taxation that Respondent failed to file (1) general excise tax returns for March and June 1998 and (2) individual income tax returns for 1996 and 1997.

Respondent did not admit that he violated HRS §467-14(20) but wished to settle the matter without a hearing. Pursuant to terms of a Settlement Agreement After Filing of Petition for Disciplinary Action, Respondent agreed to pay a \$500 civil penalty within 30 days of Commission approval of the Settlement Agreement. According to RICO, Respondent has submitted proof of compliance with respect to his 1996, 1997, and 1998 tax obligations despite the fact that this was not set forth in the settlement agreement. In the event that Respondent fails to abide by any of the terms of the agreement, his license shall be subject to revocation without further hearing.

The Commission approved the Settlement Agreement on April 28, 2000.

Michael W.K. Sam Fong (RS-57024)

Mr. Fong's license was suspended effective June 8, 2000 due to non-compliance with the Child Support Enforcement Agency's order of support or failure to comply with a subpoena or warrant relating to paternity or child support proceeding.

Governor appoints new Commissioners

Honolulu's Casey Choi, Maui's Peter Rice named to four-year terms on Real Estate Commission

Governor Benjamin J. Cayetano has appointed two new members to the Real Estate Commission for four-year terms, beginning in July. They are Casey K. Choi of Honolulu and Peter Rice of Maui.

Mr. Choi is president of New World Marketing, a travel consulting firm, and a member of the Hawaii Millennium Commission, whose focus is to attract former residents and visitors to Hawaii throughout the millenium.

He is also president-elect of the Korean Visitor Association of Hawaii.

Mr. Choi is a graduate of Brigham Young University—Hawaii and holds a bachelor of science degree in business-hotel, restaurant, and marketing management.

Peter Rice is executive vice president, chief operating officer, and co-founder of Classic Resorts Limited, a resort management company with headquarters on Maui. Classic Resorts, with its 280 employees, provides condominium man-

agement and condo/hotel services for select properties on Maui and the Big Island.

Mr. Rice has been in the resort management field since 1973. His professional experience includes management of condominium projects, hotels, golf courses, food and beverage outlets, and total resort management.

He has served as a director of the Wailea Resort Association and is past chairman of the Maui Visitors Bureau. He currently serves as a director of the Kaanapali Beach Resort Association, member of the Maui Visitors Bureau executive committee, and neighbor island vice chairman for the Hawaii Visitors and Convention Bureau.

Mr. Rice holds a bachelor's degree in business administration from the University of Connecticut. He was a licensed real estate salesman in Colorado from 1978 through 1983 and has been licensed in Hawaii as a real estate salesman since 1983.

2000 Meeting Schedule

NOTE: Meeting dates and times are subject to change without notice. Please call the Real Estate Commission's office at 586-2643 to confirm dates, times, and locations of the meetings.

Unless otherwise noted, all meetings are in the Kapuaiwa Room on the second floor of the HRH Princess Victoria Kamamalu Building at 1010 Richards Street in Honolulu.

**Real Estate Commission—9 a.m. Laws & Rules Review Committee—9 a.m.
Education Review Committee—10:00 a.m.
Condominium Review Committee—11:00 a.m.**

Friday, August 25

Friday, September 29

Thursday, October 26

Thursday, November 30

Friday, December 15

Wednesday, August 9

Wednesday, September 13

Wednesday, October 11

Wednesday, November 15

Thursday, December 14

New Change Forms

Revised change forms reflecting the new fees (see article on page 7) are now in use. The new forms have a 7/00 revision date at the bottom.

All principal brokers and brokers-in-charge received the new form with their list of affiliated licensees.

The revised change form is also available on hirec: www.state.hi.us/hirec. Please discard previous versions of the change form and begin using the new form immediately.

Here's an answer to a question that's often asked

QUESTION: Frequently, the Real Estate Branch receives inquiries as to the fees licensees pay: Why do the real estate boards increase fees every year, especially the MLS fees? Why do I have to pay board fees and an additional biennial fee? Why do I still have to pay for continuing education courses if I am paying my fees?

ANSWER: The law requires that all licensees pay a biennial renewal fee on or before the Commission's prescribed deadline of November 30, 2000. The biennial renewal fee is collected by the Department of Commerce and Consumer Affairs (DCCA).

Failure, neglect, or refusal of any duly licensed real estate broker or salesperson to pay the biennial renewal fee will constitute forfeiture of license as of January 1st of the subsequent odd-numbered year.

A person or individual may not engage in real estate activity if the license is in forfeited status. Therefore, in order to engage in real estate activity, one must pay a biennial renewal fee and have a current active license.

The biennial renewal fee of \$180 for an individual licensee is comprised of the following: \$50 renewal license fee, \$90 compliance resolution fund, and \$40 real estate education fund.

The renewal license fee is utilized for the processing, issuance, and administration of a license for a two-year period.

The compliance resolution fee is used to fund the enforcement of real estate licensing laws and rules. Lastly, the education fund, established in 1967, subsidizes the Commission's annual program of work for educational, research, and administrative purposes. It was never intended to provide free continuing education courses to licensees.

Although the number of licensees has declined over the years, the biennial renewal fee has not increased in the past six years by minimizing expenditures. The renewal license fee has remained the same, and fee increases were only applied to the education fund fee in 1988 and the compliance resolution fund fee

in 1994. The Commission's annual accounting is available for viewing on-line at www.state.hi.us/hirec.

In contrast to the biennial renewal fee, payment of board dues for membership is not required to engage in real estate activity in Hawaii. Board dues are merely membership fees collected from private local, state, and national organizations. In Hawaii, there are seven local boards: Honolulu, Maui, Hawaii Island, Kauai, Kona, and Molokai Boards of REALTORS®

The Hawaii Association of REALTORS® is the State Board. The National Association of REALTORS® is the National Board. Membership in a local as-

sociation automatically extends membership to the state and national associations.

Although by law, membership is not required to engage in real estate activity, it may be a requirement for all associates of a brokerage firm either by contract or firm's policy. Membership entitles members to many benefits. In brief, members are provided with a number of tools, services, and products to assist them with professional growth, as well as, receiving greater opportunity to network and exchange information. Inquires regarding increase in membership or MLS fees must be directed to the local board of REALTORS®.

Changes in fees took effect in June

The first changes in fees since 1994 took effect in June. Most licensees will see the changes only when filing change forms. Many of the change form fees have been reduced from \$25 to \$10. Licensees who fail to renew on time, however, will have to pay more to restore their licenses. The previous \$10 penalty is now \$100 for entities, \$80 for sole proprietors, and \$50 for individual salespersons and brokers. The penalty fee must be paid in addition to the restoration application fee. The real estate education fund will now receive all fees paid by real estate instructors, schools, and providers. Here are some of the highlights:

New individual salesperson or broker license	No change, except that \$25 is now non-refundable
Renewal fees	No change
Change form fees	
Change in name	Decreased from \$25 to \$10
Change/Add/Delete trade name	Decreased from \$25 to \$10
Reactivate license	No change
Change PB or BIC	Decreased from \$25 to \$10
Change business address	Decreased from \$25 to \$10
Change residence address	No change - no charge
Change broker affiliation	No change - no charge
Duplicate license/pocket card	No change
Penalty for restoration of forfeited license	Increased from \$10 to \$100 for entities, \$80 for sole proprietors, \$50 for individual salespersons and brokers
Prelicense schools and instructors	No changes
Continuing education provider and course	
Provider registration	Decreased from \$200 to \$150
Provider reregistration	Decreased from \$150 to \$100
Course certification	Decreased from \$300 to \$150
Course recertification	Decreased from \$150 to \$75

Message from the State Department of Taxation

Hawaii's competitive environment in the real estate industry requires all licensees to meet their State tax obligations without overpaying their taxes, and to stay on top of tax issues that affect their clients' real estate transactions and holdings. We can help you do both at your convenience via the Internet.

Posted on our website (www.state.hi.us/tax) are a number of reference materials including tax forms and publications, tax statutes and administrative rules, etc. However, there are a few new or overlooked options that we think you'll find useful.

Workshops and seminars are always good learning opportunities, but it is not always possible to attend them given the time pressures we all struggle under and the fact that courses offered on one island are not readily accessible to persons on the other islands.

Nevertheless, our Team T.E.A.C.H. (Taxpayer Education and Awareness for Compliance in Hawaii) program is committed to taxpayer education and is developing PowerPoint presentations on a variety of subjects which we are beginning to post on our website.

From our home page, select "Presentations and Workshops." The presentations currently available include a general excise tax "Sublease Deduction" presentation that you may find of particular interest.

Additional presentations (e.g., on HARPTA, residency, etc.) will be posted as they are finalized. All presentations are available both as a PowerPoint file for those with that software, and also as a portable document file viewable with Adobe Acrobat Reader.

Keeping track of tax law changes may not be high on your list of favorite activities, but we try to make it easier for you.

Last year, for example, two measures reduced the general excise tax on qualifying transactions effective January 1, 2000. Act 70 (as amended this year by Act 198) provides an exemption for exported services and contracting as well as a new use tax on imported services and contracting.

Act 71 (also as amended this year by Act 198), provides pyramiding relief for qualifying sales, services, and amusements that did not previously qualify for the 0.5% general excise tax rate.

Although neither law affects commission income earned by real estate brokers and agents, it could affect you if you receive consulting income.

For example, if you provide consulting services to an out-of-State client regarding the sale, purchase, or development of a property located outside Hawaii, you may exempt the gross income from this transaction from the general excise tax under Act 70.

If you provide real estate consulting services to another business for use in providing to that other business' client a report and recommendation about a real estate transaction, then that income will qualify for a preferred rate under Act

71. The preferred rate is 3.5% this year and will decrease 0.5% in each of the following years until it reaches 0.5% in 2006.

Detailed information about both Act 70 and Act 71, as amended, is available at our website. From our home page, select "Recent Legislation" to access a host of information about these and other new tax law changes.

Even with all the available resources, there will be questions that require a more personal response. Traditionally, you called, visited, or mailed letters to us, but now there is another way — e-mail!

E-mail your tax questions to our Taxpayer Services Branch at <Taxpayer_Services@tax.state.hi.us>.

We strongly discourage including confidential information such as social security numbers in your e-mail, and you may want to include your telephone number and/or mailing address in case we are unable to respond to you via e-mail for whatever reason.

New things are constantly being added to our website, so visit it from time to time to see what's new. For added convenience, you can register for automatic e-mail notification of updates from our "What's New @ Tax" page. Keeping on top of the latest tax law changes and educational resources can help you to pay the correct amount of tax (but not more) and to better serve your clients.

Complete your CE courses this year; you'll be very glad you did

Read this if you are planning to renew your license on inactive status and not completing your continuing education (CE) requirement this year. If there is any possibility that you will want to reactivate your license in 2001 or 2002, the Commission strongly encourages you to complete your CE requirement this year.

Historically, in the year following a renewal, very few CE courses have been available. Now there is an added incentive to take your CE's this year.

By 2001, most providers will change to accommodate a 4/3 CE format. They will offer a 4 hour core course and 3 hour elective courses.

Few 3 1/3-hour courses will be available, and it is unlikely that providers will offer a 4-hour 1999-2000 core course in 2001.

The few courses that will be available in early 2001 will probably be 3-hour elective courses. As a result, to meet the 10-hour requirement, you may have to take four 3-hour courses.

The change to a 4 hour core course and 3 hour elective courses permits a more substantial core course and opens the door to greater diversity in elective courses. The Commission has recently approved a number of nationally certified courses, including courses delivered by Internet.

Education Calendar

Scheduled Continuing Education Courses

An updated continuing education schedule is regularly posted on the Commission's World Wide Web page at <http://www.state.hi.us/hirec>. Courses are subject to change or cancellation; please check directly with the provider to confirm date, time, and location.

To renew a license, you must take 10 hours of continuing education courses. One of the courses must be an approved core course. Courses with a (c) are approved 1999-2000 core courses and receive 4 hours credit. Courses that say (3 hrs.) receive 3 hours credit. All other courses receive 3-1/3 hours credit. (If you are taking courses to reactivate an inactive license or to restore a forfeited license, take elective courses totaling at least 10 hours credit. Do *not* take core courses to reactivate or restore a license).

OAHU

Date	Time	Course	Provider	City	Instructor	Fee (\$)
8/2/00	09:00am	LISTING AND SELLING BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/3/00	09:00am	CONTRACTS/BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/4/00	01:00pm	(c) LAW UPDATE/ETHICS 1999-2000	DOWER SCHOOL OF REAL ESTATE	HONOLULU	DOWER	50
8/4/00	01:30pm	AVOID LITIGATION - HOW TO DETECT RED FLAGS	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
8/4/00	05:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
8/4/00	06:00pm	RESIDENTIAL PROPERTY MGMT: LAWS & RULES	DOWER SCHOOL OF REAL ESTATE	HONOLULU	DOWER	50
8/4/00	09:00am	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	DOWER SCHOOL OF REAL ESTATE	HONOLULU	DOWER	50
8/4/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/4/00	10:00am	PITFALLS IN DROA & ADDENDA	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
8/5/00	01:00pm	CONDOMINIUM DEVELOPMENT PROCESS	ABE LEE SEMINARS	HONOLULU	LEE	48
8/5/00	04:00pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
8/5/00	06:00pm	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	ABE LEE SEMINARS	HONOLULU	LEE	48
8/5/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48
8/5/00	09:00am	HOMEOWNER'S TAX STRATEGIES	EDDIE FLORES REAL ESTATE	HONOLULU	MUKAI	45
8/5/00	12:30pm	AVOID LITIGATION - HOW TO DETECT RED FLAGS	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
8/7/00	09:00am	ESSENTIALS OF LISTING	HONOLULU BOARD OF REALTORS	HONOLULU	RUGGLES	69
8/8/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
8/9/00	1:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
8/9/00	05:30pm	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	EDDIE FLORES REAL ESTATE	HONOLULU	RUGGLES	45
8/9/00	09:00am	LISTING AND SELLING BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/9/00	10:00am	HOMEOWNER'S TAX STRATEGIES	EDDIE FLORES REAL ESTATE	HONOLULU	MUKAI	45
8/9/00	10:00am	PITFALLS IN DROA & ADDENDA	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
8/10/00	01:15pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	45
8/10/00	08:30am	SURVEYS, TERMITE & HOME INSPECTIONS	ABE LEE SEMINARS	HONOLULU	LEE	45
8/10/00	09:00am	CONTRACTS/BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/11/00	01:00pm	WILLS, TRUSTS & REAL ESTATE	ABE LEE SEMINARS	HONOLULU	LEE	50
8/11/00	06:00pm	ESCROW, TITLE & APPRAISALS	ABE LEE SEMINARS	HONOLULU	LEE	50
8/11/00	09:00am	PERMITS, PERMITS AND MORE PERMITS: RESEARCHING BUILDING PERMITS & 25+ OTHERS	ABE LEE SEMINARS	HONOLULU	LEE	50
8/11/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/14/00	09:00am	ESSENTIALS OF FINANCE	HONOLULU BOARD OF REALTORS	HONOLULU	GOODE JR	69
8/15/00	01:00pm	DEVELOPING SMALL PROPERTIES	ABE LEE SEMINARS	HONOLULU	LEE	50
8/15/00	09:00am	SURVEYS, TERMITE & HOME INSPECTIONS	ABE LEE SEMINARS	HONOLULU	LEE	50
8/16/00	09:00am	LISTING AND SELLING BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/17/00	01:00pm	CONDOMINIUMS: LAWS & ISSUES	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
8/17/00	01:00pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48
8/17/00	09:00Am	FAIR HOUSING	ABE LEE SEMINARS	HONOLULU	LEE	48
8/17/00	09:00am	CONTRACTS/BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/17/00	09:00am	HOT SPOTS IN REAL ESTATE CONTRACTS	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
8/18/00	08:30am	LEGAL HOTLINE ISSUES	HONOLULU BOARD OF REALTORS	KAPOLEI	REILLY	35
8/18/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/19/00	04:00pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
8/19/00	09:00am	HAWAII LANDLORD-TENANT CODE	EDDIE FLORES REAL ESTATE	HONOLULU	LI	45
8/19/00	09:00am	HOW TO MANAGE RESIDENTIAL PROPERTIES	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
8/19/00	12:30pm	FORECLOSURE & THE ROLE OF THE COMMISSIONER	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
8/21/00	09:00am	ESSENTIALS OF THE DROA	HONOLULU BOARD OF REALTORS	HONOLULU	CHONG	69
8/22/00	01:00pm	ZONING-ISSUES, PROBLEMS, QUESTIONS, ANSWERS	ABE LEE SEMINARS	HONOLULU	LEE	50
8/22/00	09:00am	COMPUTERS, INTERNET & THE LICENSEE	ABE LEE SEMINARS	HONOLULU	LEE	50
8/23/00	01:00pm	STICKS, BRICKS & STEEL UNDERSTANDING PLANS & CONSTRUCTION METHODS	ABE LEE SEMINARS	HONOLULU	LEE	48
8/23/00	01:30pm	BASIC REAL ESTATE INVESTMENT ANALYSIS	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
8/23/00	05:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
8/23/00	06:00pm	UNDERSTANDING LAND USE ORDINANCE: HONOLULU	ABE LEE SEMINARS	HONOLULU	LEE	48
8/23/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48
8/23/00	09:00am	LISTING AND SELLING BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/23/00	10:00am	HOW TO LIST & SELL BUSINESS OPPORTUNITIES	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
8/24/00	06:00pm	(c) LAW UPDATE/ETHICS 1999-2000	KAPIOLANI COMMUNITY COLLEGE	HONOLULU	THOMAS	40
8/24/00	09:00am	CONTRACTS/BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/24/00	09:00am	SURVEYS, TERMITE & HOME INSPECTIONS	ABE LEE SEMINARS	HONOLULU	LEE	45
8/25/00	01:00pm	DEVELOPING SMALL PROPERTIES	ABE LEE SEMINARS	HONOLULU	LEE	50
8/25/00	01:00pm	RISK REDUCTION WHEN LISTING	DUPLANTY SCHOOL OF REAL	HONOLULU	DUPLANTY	40
8/25/00	01:00pm	(c) LAW UPDATE/ETHICS 1999-2000	DOWER SCHOOL OF REAL ESTATE	HONOLULU	DOWER	50
8/25/00	05:30pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	50
8/25/00	06:00pm	LAND USE AND PERMIT REQUIREMENTS- RESIDENTIAL APPLICATIONS	DOWER SCHOOL OF REAL ESTATE	HONOLULU	WILIA	50
8/25/00	09:00am	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
8/25/00	09:00am	RESIDENTIAL PROPERTY MGMT: LAWS & RULES	DOWER SCHOOL OF REAL ESTATE	HONOLULU	DOWER	50
8/25/00	09:00am	CRATS, CRUTS & FLPS: AN ALTERNATIVE WAY TO OWN & SELL REAL ESTATE	ABE LEE SEMINARS	HONOLULU	LEE	50
8/25/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	RICHARD W DAGGETT	HONOLULU	DAGGETT	50

Date	Time	Course	Provider	City	Instructor	Fee (\$)
8/26/00	04:30pm	AVOID LITIGATION - HOW TO DETECT RED FLAGS	EDDIE FLORES REAL ESTATE	KAILUA	FLORES JR	45
8/26/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
8/26/00	09:00am	HOMEOWNER'S TAX STRATEGIES	EDDIE FLORES REAL ESTATE	KAILUA	FLORES JR	45
8/26/00	12:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	KAILUA	CHONG	45
8/29/00	01:00pm	ESCROW, TITLE & APPRAISALS	ABE LEE SEMINARS	HONOLULU	LEE	50
8/29/00	09:00am	WILLS, TRUSTS & REAL ESTATE	ABE LEE SEMINARS	HONOLULU	LEE	50
8/29/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
8/30/00	01:00pm	SURVEYS, TERMITE & HOME INSPECTIONS	ABE LEE SEMINARS	HONOLULU	LEE	50
8/30/00	06:00pm	COMPUTERS, INTERNET & THE LICENSEE	ABE LEE SEMINARS	HONOLULU	LEE	50
8/30/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	50
8/30/00	09:00am	LISTING AND SELLING BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
8/31/00	09:00am	CONTRACTS/BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
9/1/00	01:00pm	RISK REDUCTION WHEN LISTING	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
9/1/00	01:30pm	RESIDENTIAL LANDLORD-TENANT CODE	KAPIOLANI COMMUNITY COLLEGE	HONOLULU	THOMAS	40
9/1/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	KAPIOLANI COMMUNITY COLLEGE	HONOLULU	THOMAS	40
9/1/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
9/1/00	09:00am	CONDOMINIUMS: LAWS & ISSUES	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
9/2/00	01:00pm	HUD, VA AND (NON) JUDICIAL FORECLOSURES	ABE LEE SEMINARS	HONOLULU	LEE	52
9/2/00	04:00pm	AVOID LITIGATION - HOW TO DETECT RED FLAGS	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
9/2/00	05:30pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48
9/2/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
9/2/00	09:00am	CONDOMINIUM DEVELOPMENT PROCESS	ABE LEE SEMINARS	HONOLULU	LEE	48
9/2/00	12:30pm	HAWAII LANDLORD-TENANT CODE	EDDIE FLORES REAL ESTATE	HONOLULU	LI	45
9/5/00	09:00am	WILLS, TRUSTS & REAL ESTATE	ABE LEE SEMINARS	HONOLULU	LEE	45
9/6/00	01:00pm	PERMITS, PERMITS AND MORE PERMITS: RESEARCHING BUILDING PERMITS	ABE LEE SEMINARS	HONOLULU	LEE	48
9/6/00	01:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
9/6/00	05:30pm	PITFALLS IN MANAGING RESIDENTIAL PROPERTIES	EDDIE FLORES REAL ESTATE	HONOLULU	LI	45
9/6/00	06:00pm	STICKS, BRICKS & STEEL UNDERSTANDING PLANS & CONSTRUCTION METHODS	ABE LEE SEMINARS	HONOLULU	LEE	48
9/6/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48
9/6/00	09:00am	LISTING AND SELLING BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
9/6/00	10:00am	COMPREHENSIVE 1031 EXCHANGE	EDDIE FLORES REAL ESTATE	HONOLULU	GARCIA	45
9/7/00	06:00pm	(c) LAW UPDATE/ETHICS 1999-2000	KAPIOLANI COMMUNITY COLLEGE	HONOLULU	THOMAS	40
9/7/00	09:00am	CONTRACTS/BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
9/8/00	01:00pm	FAIR HOUSING	ABE LEE SEMINARS	HONOLULU	LEE	48
9/8/00	06:00pm	DEVELOPING SMALL PROPERTIES	ABE LEE SEMINARS	HONOLULU	LEE	48
9/8/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48
9/8/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
9/9/00	04:00pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
9/9/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
9/9/00	09:00am	HOMEOWNER'S TAX STRATEGIES	EDDIE FLORES REAL ESTATE	HONOLULU	MUKAI	45
9/9/00	12:30pm	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	EDDIE FLORES REAL ESTATE	HONOLULU	RUGGLES	45
9/13/00	01:00pm	SURVEYS, TERMITE & HOME INSPECTIONS	ABE LEE SEMINARS	HONOLULU	LEE	50
9/13/00	01:30pm	PITFALLS IN DROA & ADDENDA	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
9/13/00	05:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
9/13/00	06:00pm	ESCROW, TITLE & APPRAISALS	ABE LEE SEMINARS	HONOLULU	LEE	50
9/13/00	09:00am	LISTING AND SELLING BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
9/13/00	09:00am	ZONING-ISSUES, PROBLEMS, QUESTIONS, ANSWERS	ABE LEE SEMINARS	HONOLULU	LEE	50
9/13/00	09:00am	REPRESENTING THE FOREIGN CLIENT	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	GARCIA	45
9/13/00	10:00am	FAIR HOUSING	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
9/14/00	09:00am	CONTRACTS/BUSINESS OPPORTUNITIES	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
9/15/00	01:00pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	50
9/15/00	06:00pm	UNDERSTANDING THE LAND USE ORDINANCE: C&C OF HONOLULU	ABE LEE SEMINARS	HONOLULU	LEE	50
9/15/00	09:00am	WILLS, TRUSTS & REAL ESTATE	ABE LEE SEMINARS	HONOLULU	LEE	50
9/15/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	RICHARD W DAGGETT	HONOLULU	DAGGETT	50
9/16/00	04:00pm	HOMEOWNER'S TAX STRATEGIES	EDDIE FLORES REAL ESTATE	HONOLULU	MUKAI	45
9/16/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
9/16/00	12:30pm	HAWAII LANDLORD-TENANT CODE	EDDIE FLORES REAL ESTATE	HONOLULU	LI	45
9/19/00	01:00pm	CRATS, CRUTS & FLPS: AN ALTERNATIVE WAY TO OWN & SELL REAL ESTATE	ABE LEE SEMINARS	HONOLULU	LEE	50
9/19/00	09:00am	PERMITS, PERMITS AND MORE PERMITS: RESEARCHING BUILDING PERMITS	ABE LEE SEMINARS	HONOLULU	LEE	50
9/20/00	01:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
9/20/00	05:30pm	BASIC REAL ESTATE INVESTMENT ANALYSIS	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
9/20/00	10:00am	RESIDENTIAL PROPERTY MGMT: LAWS & RULES	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
9/22/00	01:00pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	50
9/22/00	06:00pm	COMPUTERS, INTERNET & THE LICENSEE	ABE LEE SEMINARS	HONOLULU	LEE	50
9/22/00	09:00am	HUD, VA AND (NON) JUDICIAL FORECLOSURES	ABE LEE SEMINARS	HONOLULU	LEE	52
9/23/00	04:00pm	AVOID LITIGATION - HOW TO DETECT RED FLAGS	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
9/23/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	CHANG	45
9/23/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	CHONG	45
9/23/00	12:30pm	FORECLOSURE & THE ROLE OF THE COMMISSIONER	EDDIE FLORES REAL ESTATE	HONOLULU	CHANG	45
9/26/00	01:00pm	CONDOMINIUM DEVELOPMENT PROCESS	ABE LEE SEMINARS	HONOLULU	LEE	50
9/26/00	06:00pm	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	ABE LEE SEMINARS	HONOLULU	LEE	50
9/26/00	09:00am	DEVELOPING SMALL PROPERTIES	ABE LEE SEMINARS	HONOLULU	LEE	50
9/27/00	01:30pm	HAWAII LANDLORD-TENANT CODE	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
9/27/00	05:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
9/27/00	10:00am	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	EDDIE FLORES REAL ESTATE	HONOLULU	RUGGLES	45
9/28/00	01:00pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48
9/28/00	06:00pm	WILLS, TRUSTS & REAL ESTATE	ABE LEE SEMINARS	HONOLULU	LEE	48
9/28/00	09:00am	PERMITS, PERMITS AND MORE PERMITS: RESEARCHING BUILDING PERMITS	ABE LEE SEMINARS	HONOLULU	LEE	48
9/28/00	09:00am	PERMITS, PERMITS AND MORE PERMITS: RESEARCHING BUILDING PERMITS & 25+ OTHERS	ABE LEE SEMINARS	HONOLULU	LEE	48
9/29/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
9/30/00	01:00pm	UNDERSTANDING THE LAND USE ORDINANCE: C&C OF HONOLULU	ABE LEE SEMINARS	HONOLULU	LEE	48
9/30/00	04:00pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
9/30/00	05:30pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48

Date	Time	Course	Provider	City	Instructor	Fee (\$)
9/30/00	09:00am	PITFALLS IN DROA & ADDENDA	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
9/30/00	09:00am	STICKS, BRICKS & STEEL UNDERSTANDING PLANS & CONSTRUCTION METHODS	ABE LEE SEMINARS	HONOLULU	LEE	48
9/30/00	12:30pm	PITFALLS IN MANAGING RESIDENTIAL PROPERTIES	EDDIE FLORES REAL ESTATE	HONOLULU	LI	45
10/2/00	01:30pm	RESIDENTIAL LANDLORD-TENANT CODE	KAPIOLANI COMMUNITY COLLEGE	HONOLULU	THOMAS	40
10/2/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	KAPIOLANI COMMUNITY COLLEGE	HONOLULU	THOMAS	40
10/4/00	01:00pm	ZONING-ISSUES, PROBLEMS, QUESTIONS, ANSWERS	ABE LEE SEMINARS	HONOLULU	LEE	48
10/4/00	01:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	GOODE JR	45
10/4/00	05:30pm	BASIC REAL ESTATE INVESTMENT ANALYSIS	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
10/4/00	06:00pm	CONDOMINIUM DEVELOPMENT PROCESS	ABE LEE SEMINARS	HONOLULU	LEE	48
10/4/00	09:00am	HUD, VA AND (NON) JUDICIAL FORECLOSURES	ABE LEE SEMINARS	HONOLULU	LEE	52
10/4/00	10:00am	RESIDENTIAL PROPERTY MGMT: LAWS & RULES	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
10/5/00	01:00pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	45
10/5/00	01:00pm	CONDOMINIUMS: LAWS & ISSUES	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
10/5/00	09:00am	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
10/7/00	01:00pm	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	ABE LEE SEMINARS	HONOLULU	LEE	48
10/7/00	04:00pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
10/7/00	06:00pm	FAIR HOUSING	ABE LEE SEMINARS	HONOLULU	LEE	48
10/7/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48
10/7/00	09:00am	FORECLOSURE & THE ROLE OF THE COMMISSIONER	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
10/7/00	12:30pm	PITFALLS IN DROA & ADDENDA	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
10/10/00	01:00pm	SURVEYS, TERMITE & HOME INSPECTIONS	ABE LEE SEMINARS	HONOLULU	LEE	50
10/10/00	06:00pm	ESCROW, TITLE & APPRAISALS	ABE LEE SEMINARS	HONOLULU	LEE	50
10/10/00	09:00am	COMPUTERS, INTERNET & THE LICENSEE	ABE LEE SEMINARS	HONOLULU	LEE	50
10/11/00	01:30pm	HAWAII LANDLORD-TENANT CODE	EDDIE FLORES REAL ESTATE	HONOLULU	LI	45
10/11/00	05:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
10/11/00	10:00am	COMPREHENSIVE 1031 EXCHANGE	EDDIE FLORES REAL ESTATE	HONOLULU	GARCIA	45
10/12/00	01:00pm	PERMITS, PERMITS AND MORE PERMITS: RESEARCHING BUILDING PERMITS & 25+ OTHERS	ABE LEE SEMINARS	HONOLULU	LEE	48
10/12/00	06:00pm	WILLS, TRUSTS & REAL ESTATE	ABE LEE SEMINARS	HONOLULU	LEE	48
10/12/00	09:00am	DEVELOPING SMALL PROPERTIES	ABE LEE SEMINARS	HONOLULU	LEE	48
10/13/00	09:00am	(c) LAW UPDATE/ETHICS 1999-2000	DUPLANTY SCHOOL OF REAL ESTATE	HONOLULU	DUPLANTY	45
10/14/00	01:00pm	(c) LAW UPDATE/ETHICS 1999-2000	ABE LEE SEMINARS	HONOLULU	LEE	48
10/14/00	01:30pm	(c) LAW UPDATE/ETHICS 1999-2000	EDDIE FLORES REAL ESTATE	HONOLULU	CHONG	45
10/14/00	04:00pm	BASIC REAL ESTATE INVESTMENT ANALYSIS	EDDIE FLORES REAL ESTATE	HONOLULU	FLORES JR	45
10/14/00	06:00pm	UNDERSTANDING THE LAND USE ORDINANCE: C&C OF HONOLULU	ABE LEE SEMINARS	HONOLULU	LEE	48
10/14/00	09:00am	STICKS, BRICKS & STEEL UNDERSTANDING PLANS & CONSTRUCTION METHODS	ABE LEE SEMINARS	HONOLULU	LEE	48
10/14/00	09:00am	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	EDDIE FLORES REAL ESTATE	HONOLULU	MUKAI	45
KAUAI						
8/31/00	01:30pm	HUD, VA AND (NON) JUDICIAL FORECLOSURES	ABE LEE SEMINARS	LIHUE	LEE	48
9/29/00	01:30pm	LEGAL HOTLINE ISSUES	JOHN REILLY	LIHUE	REILLY	49
9/29/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	JOHN REILLY	LIHUE	REILLY	49
KONA						
8/9/00	01:00pm	CRATS, CRUTS & FLPS: AN ALTERNATIVE WAY TO OWN & SELL REAL ESTATE	ABE LEE SEMINARS	KAILUA-KONA	LEE	45
8/9/00	08:30am	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	ABE LEE SEMINARS	KAILUA-KONA	LEE	45
9/29/00	08:30am	DEVELOPING SMALL PROPERTIES	ABE LEE SEMINARS	KAILUA-KONA	LEE	45
MAUI						
8/2/00	05:30pm	(3 hrs) TIMESHARE REAL ESTATE - I - INTRODUCTION	LYNN W CARLSON	LAHAINA	CARLSON	33
8/15/00	01:45pm	LEGAL HOTLINE ISSUES	JOHN REILLY	KAHULUI	REILLY	45
8/15/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	JOHN REILLY	KAHULUI	REILLY	45
8/16/00	09:00am	(3 hrs) BUYER REPRESENTATION IN REAL ESTATE	SEILER SCHOOL OF REAL ESTATE	KIHEI	SEILER	40
8/23/00	09:00am	(3 hrs) REAL ESTATE AND TAXES! WHAT EVERY AGENT SHOULD KNOW	SEILER SCHOOL OF REAL ESTATE	KIHEI	SEILER	40
8/29/00	01:45pm	DISCLOSURES IN HAWAII RESIDENTIAL TRANSACTIONS	MAUI BOARD OF REALTORS	KAHULUI	MOORE	45
8/29/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	MAUI BOARD OF REALTORS	KAHULUI	WALLS	45
8/30/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	SEILER SCHOOL OF REAL ESTATE	KIHEI	SEILER	40
9/12/00	01:00pm	FAIR HOUSING	MAUI BOARD OF REALTORS	KAHULUI	GOODE JR	45
9/12/00	08:30am	BASIC REAL ESTATE INVESTMT ANALYSIS	MAUI BOARD OF REALTORS	KAHULUI	GOODE JR	45
9/13/00	01:45pm	(c) LAW UPDATE/ETHICS 1999-2000	MAUI BOARD OF REALTORS	KAHULUI	MOORE	45
9/13/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	MAUI BOARD OF REALTORS	KAHULUI	WALLS	45
9/13/00	09:00am	(3 hrs) BUYER REPRESENTATION IN REAL ESTATE	SEILER SCHOOL OF REAL ESTATE	KIHEI	SEILER	40
9/18/00	08:30am	(3 hrs) REAL ESTATE AND TAXES! WHAT EVERY AGENT SHOULD KNOW	MAUI BOARD OF REALTORS	KAHULUI	SEILER	45
9/18/00	12:45pm	(3 hrs) BUYER REPRESENTATION IN REAL ESTATE	MAUI BOARD OF REALTORS	KAHULUI	SEILER	45
9/20/00	09:00am	(3 hrs) REAL ESTATE AND TAXES! WHAT EVERY AGENT SHOULD KNOW	SEILER SCHOOL OF REAL ESTATE	KIHEI	SEILER	40
9/27/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	SEILER SCHOOL OF REAL ESTATE	KIHEI	SEILER	40
10/10/00	01:45pm	LEGAL HOTLINE ISSUES	JOHN REILLY	KAHULUI	REILLY	45
10/10/00	08:30am	(c) LAW UPDATE/ETHICS 1999-2000	JOHN REILLY	KAHULUI	REILLY	45
OTHER						
		TAX FREE EXCHANGE OF RESIDENTIAL PROPERTY (COMPUTER COURSE)	JOHN REILLY		REILLY	
		CONSENSUAL DUAL AGENCY (COMPUTER COURSE)	JOHN REILLY		REILLY	

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