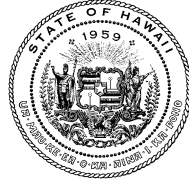


DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



ISAAC W. CHOY
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1530
FAX NO: (808) 587-1584

NOTICE OF PUBLIC HEARING

Pursuant to Chapter 91, Hawaii Revised Statutes, notice is hereby given that the Department of Taxation (DOTAX), State of Hawaii, will hold a public hearing on proposed amendments to Hawaii Administrative Rules (HAR) Title 18, Chapter 251, Rental Motor Vehicle, Tour Vehicle, and Car-Sharing Vehicle Surcharge Tax, Subchapter 1, "Definitions; Generally," Section 18-251-1-01, and Subchapter 2, "Definitions; Rental Motor Vehicle Surcharge Tax," Section 18-251-02, to clarify definitions of "peer-to-peer car-sharing marketplace" and "lessor," and to provide examples of applicability for taxpayers and interested parties. Please note that these proposed rules are nearly identical to the Temporary Administrative Rules currently in effect since February 9, 2021, with only stylistic and authority-related changes to render the rules into a permanent rules format.

Due to health and safety concerns from the COVID-19 pandemic, the meeting will be held virtually by Zoom on **Monday, February 28, at 2:00 p.m.**, pursuant to the Emergency Proclamation Related to Sunshine Law In-Person Meetings issued by Governor David Ige on December 29, 2021. All interested parties are invited to participate and present testimony on the proposed amendments, either verbally or in writing. All individuals interested in providing verbal testimony must use the following Zoom link to testify:

Via internet:

<https://zoom.us/j/3024049926?pwd=UzRyUXExUzVKWlhZaldwWlZuVzRpZz09>

Meeting ID: 302 404 9926; Passcode: taxrules

Persons wishing to provide verbal testimony must be connected to the Zoom meeting no later than 30 minutes after the public hearing has begun. Testifiers who experience technical issues must contact (808) 587-1533 for assistance. Individuals who need special ADA-related assistance are invited to contact Joshua Michaels at (808) 587-1533 or at the email address on the following page at least five working days prior to the date of the hearing.

Public hearings will conclude when the last verbal testifier has finished. Emailed and mailed testimony may be sent to the DOTAX Rules Office as specified below and may be sent at any time up to five working days after the public hearing. Please note that all submitted testimony will become part of the public record.

The proposed rule amendments may be viewed online at the DOTAX website (<https://tax.hawaii.gov/legal/taxlawandrules/>). Persons may request a hardcopy of the rule proposal by phone or in writing to the DOTAX Rules Office as specified below.

The DOTAX Rules Office may be contacted as follows:

830 Punchbowl Street
Room 219
Honolulu, HI 96813
(808) 587-1533
joshua.j.michaels@hawaii.gov

/s/ Issac W. Choy
Isaac W. Choy
Director
Department of Taxation