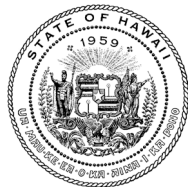


**JOSH GREEN, M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



**GARY S. SUGANUMA**  
DIRECTOR OF TAXATION

**KRISTEN ROSS SAKAMOTO**  
DEPUTY DIRECTOR

STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
Ka 'Oihana 'Auhau  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

## **NOTICE OF PUBLIC HEARING**

Pursuant to Chapter 91, Hawaii Revised Statutes, notice is hereby given that the Department of Taxation (DOTAX), State of Hawaii'i, will hold a public hearing to allow the public to comment on the proposed amendment of Hawaii Administrative Rules sections 18-237-30.5-01 through 18-237-30.5-25 and 18-237D-8.5-01 through 18-237D-8.5-25 relating to the enforcement of the reporting requirements of third party rent collectors.

The proposed rule amendments set forth the manner in which persons authorized under agreements to collect rent on behalf of owners of real property and transient accommodations located within Hawaii'i are required to make filings with DOTAX, and the procedures for noncompliance including issuance of citations and fines, conducting hearings, and resolving violations.

**DATE & TIME:** **Friday, June 26, 2026, at 9:00 a.m.**

**WHERE:** **Princess Ruth Keelikolani Building  
DLIR Conference Room 310  
830 Punchbowl Street  
Honolulu, Hawaii 96813**

**VIA INTERNET:** Interested persons may also attend using Zoom through the following link:  
<https://www.zoomgov.com/j/1652721577?pwd=sOk2Gd4jkyxXkYfusPgySZLaswzNbt.1>  
Passcode: 892957

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

Anyone wishing to provide testimony online must be connected to the Zoom meeting no later than 8:55 a.m. (5 minutes prior to the public hearing start time). Testifiers who experience technical issues must contact (808) 587-1530 for assistance. Persons who need special ADA-related assistance need to contact DOTAX at (808) 587-1530 or at the email address on the following page at least ten 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 noted 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/>) under the section titled "Proposed Administrative Rules."

Persons may request a hard copy of the rules proposed by phone, or in writing, by contacting the DOTAX Rules Office as follows:

**DOTAX Administrative Rules Office**  
**830 Punchbowl Street, Room 219**  
**Honolulu, HI 96813**  
**(808) 587-1530**  
[tax.rules.office@hawaii.gov](mailto:tax.rules.office@hawaii.gov)