

TAX REVIEW COMMISSION 2025-2027

Fifth Meeting

April 20, 2026

Other Topics under Consideration



2. Tourism

Empirical analysis of the effect of the transient accommodations tax, including the effect of rate changes on:

- **Total visitors to Hawaii**
- **Total transient accommodations tax collections**
- **Total spending by all visitors to Hawai‘i**
- **Total spending per visitor to Hawai‘i**
- **Identification of other metrics**
- **Impact of other taxes, comparative rate effects**
- **Income tax from visitors**

This analysis may include alternative ways to structure Hawaii’s taxes to target tourism while sustaining and growing the metrics listed above.



3. Housing Affordability

Provide proposals to conduct a review of federal and state tax policies targeting affordable housing in Hawaii to deliver findings that may be developed into actionable policy recommendations.

3. Housing Affordability

- **To include an evaluation of:**

1. the number and type of affordable housing units produced;
2. the cost-effectiveness of the public subsidy per unit;
3. the income levels and demographic characteristics of households served;
4. geographic distribution of outcomes, including analysis of whether benefits are equitably distributed across communities; and
5. long-term affordability and housing stability outcomes where data permit.

3. Housing Affordability

- **To consider:**

1. A comparative analysis across jurisdictions of the effectiveness of the application of the federal tax policies.
2. Tax Increment Financing
3. Community Facilities District