

WEST MOLOKAI ASSOCIATION

IMPORTANT NOTICE RE TRANSIENT ACCOMMODATIONS! INFORMATION NEEDED BY THE ASSOCIATION FOR PROPER TAX REPORTING.

Act 326, Session Laws of Hawaii, Relating to Taxation (the “Act”), requires planned community associations to provide information to the Department of Taxation regarding the operators of transient accommodations and owners of lots/units used for transient accommodations. Please note that “transient accommodations” are defined in HRS, Section 237D-1 as follows:

"Transient accommodations" means the furnishing of a room, apartment, suite, or the like which is customarily occupied by a transient for less than one hundred eighty consecutive days for each letting by a hotel, apartment hotel, motel, condominium property regime or apartment as defined in chapter 514A or unit as defined in chapter 514B, cooperative apartment, or rooming house that provides living quarters, sleeping, or housekeeping accommodations, or other place in which lodgings are regularly furnished to transients for consideration.

The Association has prepared forms for use in connection with Act 326 reporting. All Association members are requested to logon to the Association’s website at www.wmahome.org and download the “Act 326 - Transient Accommodations” form. Thereafter, please complete the form and mail it to the West Maui Association at P.O. Box 321 Maunaloa, Hawaii 96770 or scan it and email it to the Association at wmaoffice@comcast.net. Copies of Act 326 and the Department of Taxation Announcement No. 2014-02 which provide more details are also posted on the Association’s website.