

GOVERNMENT COMPLIANCE

Hawaiian law Act 204 became law on January 1, 2016. It requires you, as vacation property owners, to:

- * Communicate the name and contact information of your local contact to your guests prior to arrival and post them prominently in your accommodations.
- * If you live "off-island" you are required to have an on-island Local Contact. You do NOT have to use a realtor or property manger as contact unless they are performing the duties for which a real estate license is required (generally, renting or managing the unit for you).
- * Post your Tax ID # on your web site advertisements such as VRBO and in your accommodations.

In addition, the following requirements continue to be in place. You are required to:

- * Obtain a General Excise Tax (GET) License.
- * Obtain a Transient Accommodations Tax (TAT) License.

(You can obtain both of the above by submitting Form BB-1 to the Hawaii Department of Taxation)

- * File your non-resident N-15 State Tax Return.
- * File GE-45 (General Excise) taxes quarterly or monthly as well as your Annual GE-49 form.
- * File TA-1 (Transient Accommodation) taxes quarterly or monthly as well as your Annual TA-2 form.

To access these forms and their instructions, visit the State of Hawaii Alphabetical Listing of Hawaii Tax Forms & Publications page. It can be found at:

<http://tax.hawaii.gov/forms/>

Please consult with your tax advisor if you have any questions.

Rental By Owner Awareness Association

29 South Kukui Place
Kihei, HI 96753

Website: <http://www.RBOAA.org>
Email: info@RBOAA.org

Owner Membership Application

Check One: New Member Renewal

Name (s) _____

Address: _____

Phone (Home): _____ (Cell): _____

Email: _____

County and town in which property is located:

Complex _____ Unit # _____

Membership (\$10): \$ _____

Additional member contribution \$ _____

Non-member contribution: \$ _____

Please make check payable to:
Rental by Owner Awareness Association and send to:
29 South Kukui Place, Kihei, HI 96753

Member Signature _____

By requesting membership, you agree that you will be in compliance with state and county tax and zoning laws.

You may also fill out an application for membership and/or donate online at <http://www.rboaa.org>.



Rental By Owner Awareness Association



RBOAA's Mission

- To provide accurate information about Hawaiian vacation rentals to both property owners and Hawaiian legislators.
- To support the Hawaiian economy by ensuring that visitors have the same accommodation options as other major world vacation destinations.
- To provide Hawaii vacation rental property owners with information that will help them abide by local and Hawaiian legislation
- To help ensure that the rights of Hawaiian vacation rental property owners are not infringed upon in order to benefit other industry players.

WHY RBOAA?

Hawaiian vacation rental owners have been a part of the Hawaiian tourism industry since the 1970's and have long shared common interests such as a love of Hawaii and a desire to provide guests with a wonderful Hawaiian experience. The expansion of commerce over the internet has greatly increased the ability of many owners to manage their own properties.

Recently a few Hawaiian property managers and hotel owners began to argue that vacation property owners who rented their property directly to guests were creating unfair competition to their traditional vacation accommodation businesses. To support their case, property managers and hotel owners made unsupported allegations that owners who rented directly to guests were not paying Hawaiian taxes and that they were not treating their guests properly.

In 2012 they began to lobby legislators who introduced multiple bills intended to significantly curtail the right and ability of property owners to rent directly to guests.

These events were the catalyst for property owners to band together to form RBOAA as an organization intended to educate the public, property owners and the legislature about "rental by owner" and protect the rights of property owners.

In 2012, and every year since then, RBOAA has fought to counter proposed legislation introduced in the Hawaiian legislature. So far our efforts have been successful. In 2015, our members provided over a thousand letters in testimony for and against legislation that would affect our abilities to manage our own property.

While we have, through a lot of volunteer work, been successful at the state level so far, we do not anticipate that property managers and hotel associations will put up their hands in defeat. We expect that many of the future battles will continue to be fought at the state, county, and city level.

WHO ARE WE?

Rental By Owner Awareness Association is a Hawaii non-profit corporation. Our officers and committee members serve on a volunteer basis.

Membership requirements:

- * *Property ownership in the Hawaiian Islands.*
- * *Comply with state and county laws including taxation collection and remittance and county bylaws.*

The cost for membership is \$100.00 annually.

MEMBERSHIP BENEFITS

RBOAA provides members with several benefits:

- * RBOAA provides members with an information source for Hawaii vacation rental property owners to ensure they are adhering to Hawaiian tax, zoning, consumer protection and other regulations.
- * RBOAA provides a unified voice representing and protecting the interests of Hawaiian vacation property owners to the Hawaiian legislature and Hawaiian government regulatory agencies.
- * RBOAA helps the people of the Hawaiian islands understand that Hawaiian vacation property owners share their love for Hawaii, its people, culture, customs and laws and positively impact the Hawaiian economy and tax revenues.