

JAN 25 2006

S.B. NO. 2399

A BILL FOR AN ACT

RELATING TO TRANSIENT ACCOMMODATIONS TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 237D-1, Hawaii Revised Statutes, is
2 amended by adding a new definition to be appropriately inserted
3 and to read as follows:

4 ""Cruise ship cabin" means any accommodation on a cruise
5 ship that is docked at any port in the State."

6 SECTION 2. Section 237D-1, Hawaii Revised Statutes, is
7 amended by amending the definition of "transient accommodations"
8 to read as follows:

9 ""Transient accommodations" mean the furnishing of a room,
10 apartment, suite, cruise ship cabin, or the like which is
11 customarily occupied by a transient for less than one hundred
12 eighty consecutive days for each letting by a hotel, apartment
13 hotel, motel, condominium property regime or apartment as
14 defined in chapter 514A, cooperative apartment, [ø] rooming
15 house, or cruise ship that provides living quarters, sleeping,
16 or housekeeping accommodations, or other place in which lodgings
17 are regularly furnished to transients for consideration."



1 SECTION 3. Section 237D-2, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) There is levied and shall be assessed and collected
4 each month a tax of:

5 (1) Five per cent for the period beginning on January 1,
6 1987, to June 30, 1994;


7 (2) Six per cent for the period beginning July 1, 1994, to
8 December 31, 1998; and

9 (3) 7.25 per cent for the period beginning on January 1,
10 1999, and thereafter;

11 on the gross rental or gross rental proceeds derived from
12 furnishing transient accommodations~~[-]~~; provided that an
13 operator of a cruise ship shall be assessed and pay a tax of
14 7.25 per cent of all gross proceeds derived from each cruise
15 ship cabin multiplied by the percentage of time spent at a
16 Hawaii port divided by the total period of the cruise ship
17 voyage."

18 SECTION 4. Statutory material to be repealed is bracketed
19 and stricken. New statutory material is underscored.

20 SECTION 5. This Act shall take effect upon its approval.

21
INTRODUCED BY: 



SB 2399

Report Title:

Transient Accommodations Tax; Cruise Ship Cabin

Description:

Assesses the TAT against cruise ship cabins based on the time the ship is at a Hawaiian port.

