
A BILL FOR AN ACT

RELATING TO THE TRANSIENT ACCOMMODATIONS TAX.

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

1 SECTION 1. Section 237D-6.5, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) Revenues collected under this chapter shall be
4 distributed as follows, with the excess revenues to be deposited
5 into the general fund:

6 (1) 17.3 per cent of the revenues collected under this
7 chapter shall be deposited into the convention center
8 enterprise special fund established under section
9 201B-8; provided that beginning January 1, 2002, if
10 the amount of the revenue collected under this
11 paragraph exceeds \$33,000,000 in any calendar year,
12 revenues collected in excess of \$33,000,000 shall be
13 deposited into the general fund;

14 (2) 34.2 per cent of the revenues collected under this
15 chapter shall be deposited into the tourism special
16 fund established under section 201B-11 for tourism
17 promotion and visitor industry research; provided that



1 beginning on July 1, 2002, of the first \$1,000,000 in
2 revenues deposited:

3 (A) Ninety per cent shall be deposited into the state
4 parks special fund established in section
5 184-3.4; and

6 (B) Ten per cent shall be deposited into the special
7 land and development fund established in section
8 171-19 for the Hawaii statewide trail and access
9 program;

10 provided that of the 34.2 per cent, 0.5 per cent shall
11 be transferred to a sub-account in the tourism special
12 fund to provide funding for a safety and security
13 budget, in accordance with the Hawaii tourism
14 strategic plan 2005-2015; provided further that of the
15 revenues remaining in the tourism special fund after
16 revenues have been deposited as provided in this
17 paragraph and except for any sum authorized by the
18 legislature for expenditure from revenues subject to
19 this paragraph, beginning July 1, 2007, funds shall be
20 deposited into the tourism emergency trust fund,
21 established in section 201B-10, in a manner sufficient



1 to maintain a fund balance of \$5,000,000 in the
 2 tourism emergency trust fund; and
 3 (3) 44.8 per cent of the revenues collected under this
 4 chapter shall be transferred as follows: Kauai county
 5 shall receive 14.5 per cent, Hawaii county shall
 6 receive 18.6 per cent, city and county of Honolulu
 7 shall receive 44.1 per cent, and Maui county shall
 8 receive 22.8 per cent~~[-]~~; provided that the revenues
 9 transferred to the counties shall be used for
 10 maintaining and upgrading police and fire protection,
 11 parks, beaches, roads, water and sewage systems, and
 12 other tourism impacted infrastructure.

13 All transient accommodations taxes shall be paid into the
 14 state treasury each month within ten days after collection and
 15 shall be kept by the state director of finance in special
 16 accounts for distribution as provided in this subsection."

17 SECTION 2. Statutory material to be repealed is bracketed
 18 and stricken. New statutory material is underscored.

19 SECTION 3. This Act shall take effect on July 1, 2008.

20
 INTRODUCED BY: *By 2 James BR*
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Report Title:

Transient Accommodations Tax; Counties; Tourism-Affected Uses

Description:

Requires that all transient accommodations tax revenues transferred to the counties be used for maintaining and upgrading police and fire protection, parks, beaches, roads, water and sewage systems, and other tourism impacted infrastructure.

