

JAN 22 2007

---

---

## 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~~] means a  
10 room, 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 514B, cooperative apartment, or rooming house  
15 that provides living quarters, sleeping, or housekeeping  
16 accommodations, or cruise ship, 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 offering a cruise ship cabin shall be  
14 assessed and shall pay a tax of 7.25 per cent on the gross  
15 proceeds derived from the cruise ship cabin but only for that  
16 portion of the entire cruise ship voyage, in number of days,  
17 that the cruise ship is docked at a port in the State."

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 Statutory material to be repealed is bracketed  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:

[Signature] P/K



**Report Title:**

Transient Accommodations Tax; Cruise Ship Cabins

**Description:**

Imposes 7.25% transient accommodations tax on gross proceeds derived from cruise ship cabins, but only for that portion of the entire cruise ship voyage, in number of days, that the cruise ship is docked at a port in the State.

