

JAN 24 2007

A BILL FOR AN ACT

RELATING TO STATE PARKS.

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

1 SECTION 1. Section 184-3.4, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) There is established within the state treasury a fund
4 to be known as the state parks special fund, into which shall be
5 deposited:

6 (1) All proceeds collected by the state parks programs
7 involving park user fees, any leases or concession
8 agreements, the sale of any article purchased from the
9 department to benefit the state parks programs, or any
10 gifts or contributions; provided that proceeds derived
11 from the operation of Iolani Palace shall be used to
12 supplement its educational and interpretive programs;
13 and

14 (2) Transient accommodations tax revenues pursuant to
15 section 237D-6.5; provided that these moneys shall be
16 expended [~~in response to a master plan developed in~~



1 ~~coordination with the Hawaii tourism authority.] by~~
2 the state parks division of the department."

3 SECTION 2. Section 237D-6.5, Hawaii Revised Statutes, is
4 amended to read as follows:

5 **"§237D-6.5 Remittances; distribution to counties. (a)**

6 All remittances of taxes imposed under this chapter shall be
7 made by cash, bank drafts, cashier's check, money order, or
8 certificate of deposit to the office of the taxation district to
9 which the return was transmitted.

10 (b) Revenues collected under this chapter shall be
11 distributed as follows, with the excess revenues to be deposited
12 into the general fund:

13 (1) [~~17.3~~] _____ per cent of the revenues collected under
14 this chapter shall be deposited into the convention
15 center enterprise special fund established under
16 section 201B-8; provided that beginning January 1,
17 2002, if the amount of the revenue collected under
18 this paragraph exceeds \$33,000,000 in any calendar
19 year, revenues collected in excess of \$33,000,000
20 shall be deposited into the general fund;

21 (2) [~~34.2~~] _____ per cent of the revenues collected under
22 this chapter shall be deposited into the tourism



1 special fund established under section 201B-11 for
2 tourism promotion and visitor industry research;
3 provided that beginning on July 1, 2002:

4 (A) Of the first [~~\$1,000,000~~] \$ _____ in revenues
5 deposited:

6 (i) Ninety per cent shall be deposited into the
7 state parks special fund established in
8 section 184-3.4; and

9 (ii) Ten per cent shall be deposited into the
10 special land and development fund
11 established in section 171-19 for the Hawaii
12 statewide trail and access program;

13 provided that of the [~~34.2~~] _____ per cent, 0.5 per
14 cent shall be transferred to a sub-account in the
15 tourism special fund to provide funding for a safety
16 and security budget, in accordance with the Hawaii
17 tourism strategic plan 2005-2015; and

18 (3) [~~44.8~~] _____ per cent of the revenues collected under
19 this chapter shall be transferred as follows: Kauai
20 county shall receive 14.5 per cent, Hawaii county
21 shall receive 18.6 per cent, city and county of



1 Honolulu shall receive 44.1 per cent, and Maui county
2 shall receive 22.8 per cent.

3 (c) All transient accommodations taxes shall be paid into
4 the state treasury each month within ten days after collection
5 and shall be kept by the state director of finance in special
6 accounts for distribution as provided in [~~this~~] subsection[~~-~~].

7 (b).

8 [~~e~~] (d) On or before January or July 1 of each year or
9 after the disposition of any tax appeal with respect to an
10 assessment for periods after June 30, 1990, the state director
11 of finance shall compute and pay the amount due as provided in
12 subsection (b) to the director of finance of each county to
13 become a general realization of the county expendable as such,
14 except as otherwise provided by law."

15 SECTION 3. Statutory material to be repealed is bracketed
16 and stricken. New statutory material is underscored.

17 SECTION 4. This Act shall take effect on July 1, 2007.

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INTRODUCED BY: *Greg L. Rosen*

Report Title:

State Parks Special Fund; Transient Accommodations Tax Revenues

Description:

Redistributes the transient accommodations tax revenues allocated to the counties and deposited into the state parks special fund and permits the state parks division of the department of land and natural resources to expend the funds. Deletes requirement that moneys in the special fund be expended in response to a master plan developed by the Hawaii tourism authority.

