

JAN 24 2007

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. Chapter 237D, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§237D- Imposition by counties; rates. (a) In addition
5 to the rates imposed under section 237D-2, a county, by
6 ordinance, may levy and assess a similar transient
7 accommodations tax upon a hotel and a time share vacation unit
8 at a rate of up to three per cent, beginning no earlier than
9 January 1, 2008. Remittance of the tax shall be made to the
10 county director of finance or similar entity. A county shall
11 have the same enforcement powers as the department under this
12 chapter.

13 (b) A county shall expend the moneys realized under
14 subsection (a) for tourism related activities, including but not
15 limited to, marketing, agricultural tourism, and Hawaiian
16 cultural practices.



1 (c) Every operator or every plan manager, as applicable,
2 shall pay to the county the tax imposed by subsection (a) as
3 provided in this section. Every resort time share vacation plan
4 shall be represented by a plan manager who shall be subject to
5 this section."

6 SECTION 2. New statutory material is underscored.

7 SECTION 3. This Act shall take effect upon its approval.

8

INTRODUCED BY: S.B.T.A.
Clarence Quishin
Amor Mercado



Report Title:

Transient Accommodations Tax

Description:

Allows counties to levy a transient accommodations tax on hotels and time share vacation units.

