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# A BILL FOR AN ACT

RELATING TO TAXATION.

**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,~~] 2009, of the first

2 [~~\$1,000,000~~] \$ \_\_\_\_\_ in revenues deposited:

3 (A) [~~Ninety~~] \_\_\_\_\_ per cent shall be deposited

4 into the state parks special fund established in

5 section 184-3.4; [~~and~~]

6 (B) [~~Ten~~] \_\_\_\_\_ per cent shall be deposited into

7 the special land and development fund established

8 in section 171-19 for the Hawaii statewide trail

9 and access program; and

10 (C) \_\_\_\_\_ per cent shall be deposited into the

11 pest inspection, quarantine, and eradication fund

12 established in section 150A-4.5;

13 provided that of the 34.2 per cent, 0.5 per cent shall

14 be transferred to a sub-account in the tourism special

15 fund to provide funding for a safety and security

16 budget, in accordance with the Hawaii tourism

17 strategic plan 2005-2015; provided further that of the

18 revenues remaining in the tourism special fund after

19 revenues have been deposited as provided in this

20 paragraph and except for any sum authorized by the

21 legislature for expenditure from revenues subject to

22 this paragraph, beginning July 1, 2007, funds shall be



1 deposited into the tourism emergency trust fund,  
2 established in section 201B-10, in a manner sufficient  
3 to maintain a fund balance of \$5,000,000 in the  
4 tourism emergency trust fund; and

5 (3) 44.8 per cent of the revenues collected under this  
6 chapter shall be transferred as follows: Kauai county  
7 shall receive 14.5 per cent, Hawaii county shall  
8 receive 18.6 per cent, city and county of Honolulu  
9 shall receive 44.1 per cent, and Maui county shall  
10 receive 22.8 per cent.

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

15 SECTION 2. Statutory material to be repealed is bracketed  
16 and stricken. New statutory material is underscored.

17 SECTION 3. This Act shall take effect on July 1, 2020.



**Report Title:**

Transient Accommodations Tax; Tourism Special Fund; Distribution

**Description:**

Replaces the first \$1,000,000, with an unspecified amount, of Transient Accommodation Tax deposited into the Tourism Special Fund that is to be distributed by unspecified percentages into the State Parks Special Fund and Special Land Development Fund, and adds the Pest Inspection, Quarantine, and Eradication Fund. Effective July 1, 2020. (SB1272 HD1)

