
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-6.5, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "§237D-6.5 Remittances; distribution to counties. (a)
4 All remittances of taxes imposed under this chapter shall be
5 made by cash, bank drafts, cashier's check, money order, or
6 certificate of deposit to the office of the taxation district to
7 which the return was transmitted.

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

11 (1) 17.3 per cent of the revenues collected under this
12 chapter shall be deposited into the convention center
13 enterprise special fund established under section
14 201B-8; provided that beginning January 1, 2002, if
15 the amount of the revenue collected under this
16 paragraph exceeds \$33,000,000 in any calendar year,
17 revenues collected in excess of \$33,000,000 shall be
18 deposited into the general fund;



1 (2) 34.2 per cent of the revenues collected under this
2 chapter shall be deposited into the tourism special
3 fund established under section 201B-11 for tourism
4 promotion and visitor industry research; provided that
5 beginning on July 1, [~~2002,~~] 2009, of the first
6 [~~\$1,000,000~~] \$3,000,000 in revenues deposited:

7 (A) [~~Ninety~~] Thirty per cent shall be deposited into
8 the state parks special fund established in
9 section 184-3.4; [~~and~~]

10 (B) [~~Ten~~] Three and three tenths per cent shall be
11 deposited into the special land and development
12 fund established in section 171-19 for the Hawaii
13 statewide trail and access program; and

14 (C) Sixty-six and seven tenths per cent shall be
15 deposited into the state parks special fund
16 established in section 184-3.4 to be used for
17 debt service payments for bonds issued for the
18 repair and maintenance of park facilities;

19 provided that of the 34.2 per cent, 0.5 per cent shall
20 be transferred to a sub-account in the tourism special
21 fund to provide funding for a safety and security
22 budget, in accordance with the Hawaii tourism



1 strategic plan 2005-2015; provided further that of the
2 revenues remaining in the tourism special fund after
3 revenues have been deposited as provided in this
4 paragraph and except for any sum authorized by the
5 legislature for expenditure from revenues subject to
6 this paragraph, beginning July 1, 2007, funds shall be
7 deposited into the tourism emergency trust fund,
8 established in section 201B-10, in a manner sufficient
9 to maintain a fund balance of \$5,000,000 in the
10 tourism emergency trust fund; and

- 11 (3) 44.8 per cent of the revenues collected under this
12 chapter shall be transferred as follows: Kauai county
13 shall receive 14.5 per cent, Hawaii county shall
14 receive 18.6 per cent, city and county of Honolulu
15 shall receive 44.1 per cent, and Maui county shall
16 receive 22.8 per cent.

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

21 SECTION 2. Statutory material to be repealed is bracketed
22 and stricken. New statutory material is underscored.



1 SECTION 3. This Act shall take effect on July 1, 2009.



Report Title:

Transient Accommodations Tax; Recreational Renaissance Program

Description:

Dedicates a portion of the transient accommodations tax to the debt service required for projects in the recreational renaissance program. (HB1185 HD1)

