
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 237D-2, Hawaii Revised Statutes, is
2 amended by amending subsections (a) and (b) 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, beginning
13 July 1, 2011, the tax assessed and collected shall be either the
14 amount calculated using the rate of \$8 per day per unit or the
15 amount calculated using the rate specified in paragraph (3),
16 whichever is higher.
17 (b) There is levied and shall be assessed and collected
18 each month an additional:



1 (1) One per cent for the period beginning July 1, 2009, to
2 June 30, 2010; and

3 (2) Two per cent for the period beginning July 1, 2010, to
4 June 30, 2015;

5 on the gross rental or gross rental proceeds derived from
6 furnishing transient accommodations. The rate levied and
7 assessed under this subsection shall be additional to the rate
8 levied and assessed under [~~section 237D-2(a)(3).~~] subsection
9 (a)."

10 SECTION 2. Statutory material to be repealed is bracketed
11 and stricken. New statutory material is underscored.

12 SECTION 3. This Act shall take effect on July 1, 2011;
13 provided that the amendments made to section 237D-2, Hawaii
14 Revised Statutes, by section 1 of this Act shall not be repealed
15 when that section is reenacted on June 30, 2015, pursuant to
16 section 4 of Act 61, Session Laws of Hawaii 2009.

17

INTRODUCED BY: 

JAN 24 2011



Report Title:

Transient Accommodations Tax; Minimum

Description:

Provides that the transient accommodation tax shall be assessed and collected at a minimum rate of \$8 per day per unit. Effective July 1, 2011.

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