

JAN 26 2011

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. Section 237D-2, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:
3 "(b) There is levied and shall be assessed and collected
4 each month an additional:
5 (1) One per cent for the period beginning July 1, 2009, to
6 June 30, 2010; and
7 (2) Two per cent for the period beginning July 1, 2010, to
8 June 30, 2015;
9 on the gross rental or gross rental proceeds derived from
10 furnishing transient accommodations[~~-~~] or on the fair market
11 value of transient accommodations that are furnished on a
12 complimentary or gratuitous basis, or otherwise at no charge,
13 including as part of a package or in exchange for nonmonetary
14 consideration; provided that the total rate levied and assessed
15 for a transient accommodation that is furnished at no charge
16 shall be the greater of \$10 per day or the sum of the applicable
17 tax rates under subsection (a) and this subsection. The rate
18 levied and assessed under this subsection shall be additional to



1 the rate levied and assessed under [~~section 237D-2(a)(3).~~]
2 subsection (a)(3)."

3 SECTION 2. Act 61, Session Laws of Hawaii 2009, is amended
4 by amending section 4 to read as follows:

5 "This Act shall take effect on July 1, 2009, and shall be
6 repealed on June 30, 2015; provided that [~~sections~~] section
7 237D-2 [and 237D-6.5], Hawaii Revised Statutes, shall be
8 reenacted in the form in which [they] it read on June 30,
9 2009[-], as further amended by section 1 of Act , Session
10 Laws of Hawaii 2011; and section 237D-6.5, Hawaii Revised
11 Statutes, shall be reenacted in the form in which it read on
12 June 30, 2009."

13 SECTION 3. Statutory material to be repealed is bracketed
14 and stricken. New statutory material is underscored.

15 SECTION 4. This Act shall take effect on July 1, 2011.

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INTRODUCED BY:

Report Title:

Transient Accommodations Tax

Description:

Applies the transient accommodations tax to transient accommodations that are furnished on a complimentary or gratuitous basis, or otherwise at no charge.

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