
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. The purpose of this Act is to temporarily
2 increase the transient accommodations tax rate on resort time
3 share vacation units and to deposit the amount collected from
4 the increase into the general fund.

5 SECTION 2. Section 237D-2, Hawaii Revised Statutes, is
6 amended by amending subsection (d) to read as follows:

7 "(d) For resort time share vacation units:

8 (1) There is levied and shall be assessed and collected
9 each month[~~7~~] on the occupant of a resort time share
10 vacation unit, a transient accommodations tax of 7.25
11 per cent on the fair market rental value[~~7~~]; and

12 (2) For the period beginning July 1, 2011, to June 30,
13 2015, there is levied and shall be assessed and
14 collected each month on the occupant of a resort time
15 share vacation unit an additional on the fair
16 market rental value."

17 SECTION 3. Section 237D-6.5, Hawaii Revised Statutes, is
18 amended by amending subsection (b) to read as follows:



1 "(b) Revenues collected under this chapter, except for
2 revenues collected under section 237D-2(b) [~~7~~] and (d)(2), shall
3 be distributed as follows, with the excess revenues to be
4 deposited into the general fund:

5 (1) 17.3 per cent of the revenues collected under this
6 chapter shall be deposited into the convention center
7 enterprise special fund established under section
8 201B-8; provided that beginning January 1, 2002, if
9 the amount of the revenue collected under this
10 paragraph exceeds \$33,000,000 in any calendar year,
11 revenues collected in excess of \$33,000,000 shall be
12 deposited into the general fund;

13 (2) 34.2 per cent of the revenues collected under this
14 chapter shall be deposited into the tourism special
15 fund established under section 201B-11 for tourism
16 promotion and visitor industry research; provided that
17 [~~beginning~~]:

18 (A) Beginning on July 1, 2002, of the first
19 \$1,000,000 in revenues deposited:

20 ~~(A)~~ (i) Ninety per cent shall be deposited into the
21 state parks special fund established in
22 section 184-3.4; and



1 (3) 44.8 per cent of the revenues collected under this
2 chapter shall be transferred as follows: Kauai county
3 shall receive 14.5 per cent, Hawaii county shall
4 receive 18.6 per cent, city and county of Honolulu
5 shall receive 44.1 per cent, and Maui county shall
6 receive 22.8 per cent [-]; and

7 (4) Revenues collected under [~~section~~]:

8 (A) Section 237D-2(b); and

9 (B) Section 237D-2(d)(2) from July 1, 2011 to June
10 30, 2015;

11 shall be deposited into the general fund.

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

16 SECTION 4. Statutory material to be repealed is bracketed
17 and stricken. New statutory material is underscored.

18 SECTION 5. This Act shall take effect on January 1, 2020.

19



Report Title:

Time Share Units; Transient Accommodations Tax; Increase

Description:

Temporarily increases from July 1, 2011, to June 30, 2015 the transient accommodations tax rate on time share units. (HB809 HD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

