

---

---

# 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, 2013, the tax assessed and collected shall be \$4 per day  
14 per unit.  
15           (b) There is levied and shall be assessed and collected  
16 each month an additional:  
17           (1) One per cent for the period beginning July 1, 2009, to  
18                 June 30, 2010; and



1           (2) Two per cent for the period beginning July 1, 2010, to  
2           June 30, 2015;  
3 on the gross rental or gross rental proceeds derived from  
4 furnishing transient accommodations. The rate levied and  
5 assessed under this subsection shall be additional to the rate  
6 levied and assessed under [~~section 237D-2(a)(3)-~~] subsection  
7 (a)."

8           SECTION 2. Statutory material to be repealed is bracketed  
9 and stricken. New statutory material is underscored.

10          SECTION 3. This Act shall take effect on July 1, 2013;  
11 provided that the amendments made to section 237D-2, Hawaii  
12 Revised Statutes, by section 1 of this Act shall not be repealed  
13 when that section is reenacted on June 30, 2015, pursuant to  
14 section 4 of Act 61, Session Laws of Hawaii 2009.



**Report Title:**

Transient Accommodations Tax; Minimum

**Description:**

Provides that the transient accommodation tax shall be assessed and collected at a minimum rate of \$4 per day per unit. Effective July 1, 2013. (HB976 HD1)

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

