
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 (c) to read as follows:

3 "(c) There is levied and shall be assessed and collected
4 each month a daily tax of \$10 for every transient accommodation
5 that is furnished on a complimentary or gratuitous basis, or
6 otherwise at no charge [~~, including transient accommodations
7 furnished as part of a package.~~]; provided that for the purposes
8 of this subsection, "complimentary or gratuitous basis":

9 (1) Includes transient accommodations such as prize
10 giveaways, contestant winnings, charitable gifts, and
11 complimentary or gratuitous rooms furnished as part of
12 a travel package; and

13 (2) Does not include transient accommodations furnished as
14 part of a tourism industry promotional or marketing
15 activity, including activities for travel agents such
16 as familiarization tours, promotions to meeting and
17 event planners, and publicizing the property as part
18 of a marketing program."



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 Statutory material to be repealed is bracketed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

3 SECTION 3. This Act shall take effect on July 1, 2012;
4 provided that the amendments made to section 237D-2, Hawaii
5 Revised Statutes, in section 1 of this Act shall not be repealed
6 when section 237D-2, Hawaii Revised Statutes, is reenacted on
7 June 30, 2015, pursuant to Act 61, Session Laws of Hawaii 2009.



Report Title:

Transient Accommodations Tax; Complimentary Rooms; Daily \$10 Tax

Description:

Clarifies that the daily \$10 tax on transient accommodations furnished on a complimentary or gratuitous basis includes transient accommodations furnished as part of a travel package, but does not include transient accommodations furnished as part of a tourism industry promotional or marketing activity. (SD2)

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