
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 to read as follows:

3 "**§237D-2 Imposition and rates.** (a) There is levied and
4 shall be assessed and collected 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~~] Seven and a quarter per cent for the period
10 beginning on January 1, 1999, and thereafter;

11 on the gross rental or gross rental proceeds derived from
12 furnishing transient accommodations.

13 (b) There is levied and shall be assessed and collected
14 each month an additional:

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

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



1 on the gross rental or gross rental proceeds derived from
2 furnishing transient accommodations. The rate levied and
3 assessed under this subsection shall be additional to the rate
4 levied and assessed under subsection (a)(3).

5 ~~[(e) There is levied and shall be assessed and collected~~
6 ~~each month a daily tax of \$10 for every transient accommodation~~
7 ~~that is furnished on a complimentary or gratuitous basis, or~~
8 ~~otherwise at no charge, including transient accommodations~~
9 ~~furnished as part of a package.~~

10 ~~(d)]~~ (c) Every operator shall pay to the State the tax
11 imposed by subsections (a) ~~(7)~~ and (b), ~~and (e) 7~~ as applicable,
12 as provided in this chapter.

13 ~~(e)]~~ (d) There is levied and shall be assessed and
14 collected each month, on the occupant of a resort time share
15 vacation unit, a transient accommodations tax of 7.25 per cent
16 on the fair market rental value.

17 ~~(f)]~~ (e) Every plan manager shall be liable for and pay
18 to the State the transient accommodations tax imposed by
19 subsection ~~(e)]~~ (d) as provided in this chapter. Every resort
20 time share vacation plan shall be represented by a plan manager
21 who shall be subject to this chapter."



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 Statutory material to be repealed is bracketed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, 2013.

4

INTRODUCED BY: _____

JAN 24 2013



H.B. NO. 1339

Report Title:

Transient Accommodations Tax; Minimum Daily Tax

Description:

Repeals the \$10 daily transient accommodations tax collected each month for transient accommodations furnished on a complimentary or gratuitous basis. Effective July 1, 2013.

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

