
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-6.5, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) Revenues collected under this chapter, except for
4 revenues collected under section 237D-2(b), shall be distributed
5 as follows, with the excess revenues to be deposited into the
6 general fund:

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

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



1 ~~that for any period beginning on July 1, 2012, and~~
2 ~~ending on June 30, 2015, no more than \$71,000,000 per~~
3 ~~fiscal year shall be deposited into the tourism~~
4 ~~special fund established under section 201B-11];~~
5 provided [further] that beginning on July 1, 2012, and
6 ending on June 30, 2015, \$2,000,000 shall be expended
7 from the tourism special fund for development and
8 implementation of initiatives to take advantage of
9 expanded visa programs and increased travel
10 opportunities for international visitors to Hawaii;
11 and provided further that beginning on July 1, 2002,
12 of the first \$1,000,000 in revenues deposited:
13 (A) Ninety per cent shall be deposited into the state
14 parks special fund established in section
15 184-3.4; and
16 (B) Ten per cent shall be deposited into the special
17 land and development fund established in section
18 171-19 for the Hawaii statewide trail and access
19 program;
20 provided that of the 34.2 per cent, 0.5 per cent shall
21 be transferred to a sub-account in the tourism special
22 fund to provide funding for a safety and security



1 budget, in accordance with the Hawaii tourism
2 strategic plan 2005-2015; provided further that of the
3 revenues remaining in the tourism special fund after
4 revenues have been deposited as provided in this
5 paragraph and except for any sum authorized by the
6 legislature for expenditure from revenues subject to
7 this paragraph, beginning July 1, 2007, funds shall be
8 deposited into the tourism emergency trust fund,
9 established in section 201B-10, in a manner sufficient
10 to maintain a fund balance of \$5,000,000 in the
11 tourism emergency trust fund; and

12 (3) 44.8 per cent of the revenues collected under this
13 chapter shall be transferred as follows: Kauai county
14 shall receive 14.5 per cent, Hawaii county shall
15 receive 18.6 per cent, city and county of Honolulu
16 shall receive 44.1 per cent, and Maui county shall
17 receive 22.8 per cent; provided that for any period
18 beginning on July 1, 2011, and ending on June 30,
19 2015, the total amount transferred to the counties
20 shall not exceed \$93,000,000 per fiscal year.

21 Revenues collected under section 237D-2(b) shall be
22 deposited into the general fund. All transient accommodations



1 taxes shall be paid into the state treasury each month within
2 ten days after collection and shall be kept by the state
3 director of finance in special accounts for distribution as
4 provided in this subsection.

5 As used in this subsection, "fiscal year" means the twelve-
6 month period beginning on July 1 of a calendar year and ending
7 on June 30 of the following calendar year."

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

10 SECTION 3. This Act shall take effect on July 1, 2020.



Report Title:

Transient Accommodations Tax; Tourism Special Fund

Description:

Removes the cap on the amount which may be deposited into the Tourism Special Fund from the Transient Accommodations Tax revenues. Effective July 1, 2020. (HB1340 HD1)

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

