
A BILL FOR AN ACT

RELATING TO 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 that



1 for any period beginning on July 1, 2012, and ending
2 on June 30, 2015, no more than \$71,000,000 per fiscal
3 year shall be deposited into the tourism special fund
4 established under section 201B-11; provided further
5 that beginning on July 1, 2012, and ending on June 30,
6 2015, \$2,000,000 shall be expended from the tourism
7 special fund for development and implementation of
8 initiatives to take advantage of expanded visa
9 programs and increased travel opportunities for
10 international visitors to Hawaii; and provided further
11 that beginning on July 1, 2002, of the first
12 \$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[~~-~~]; and
21 (4) One per cent of the revenues collected under this
22 chapter shall be deposited in the state parks special



1 fund established under section 184-3.4 for capital
2 improvement projects and repair and maintenance by the
3 department of land and natural resources, division of
4 state parks; provided that beginning January 1, 2013,
5 if the amount of the revenue collected under this
6 paragraph exceeds \$ _____ in any fiscal year,
7 revenues collected in excess of \$ _____ shall be
8 deposited into the general fund; provided further that
9 of the one per cent, _____ per cent shall be
10 transferred to the department of land and natural
11 resources, division of boating and ocean recreation,
12 for capital improvement projects and repair and
13 maintenance.

14 Revenues collected under section 237D-2(b) shall be
15 deposited into the general fund. All transient accommodations
16 taxes shall be paid into the state treasury each month within
17 ten days after collection and shall be kept by the state
18 director of finance in special accounts for distribution as
19 provided in this subsection.

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



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 upon its approval.

4

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S.B. NO. 818

Report Title:

Transient Accommodations Tax; Division of State Parks; Division of Boating and Ocean Recreation

Description:

Directs one per cent of the revenues collected under the transient accommodations tax to the state parks special fund for CIP and repair and maintenance by the division of state parks and a portion of the one per cent to the division of boating and ocean recreation for CIP and repair and maintenance.

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