

JAN 24 2013

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 199-1.5, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) The following shall be deposited into the
4 conservation and resources enforcement special fund:

5 (1) Grants, awards, donations, gifts, transfers, or moneys
6 derived from public or private sources for the
7 purposes of enforcing the provisions of title 12;
8 chapters 6D, 6E, and 6K; or any rule adopted
9 thereunder;

10 (2) Fees, reimbursements, administrative charges, and
11 penalties collected for activities related to the
12 enforcement of natural, cultural, and historic
13 resources protection laws and rules, except as
14 otherwise provided by law that provides for deposits
15 into other special funds administered by the
16 department;

17 (3) Moneys derived from interest, dividends, or other
18 income from the above-mentioned sources; [~~and~~]



- 1 (4) Appropriations by the legislature to the special
- 2 fund[-]; and
- 3 (5) Transient accommodations tax revenues pursuant to
- 4 section 237D-6.5."

5 SECTION 2. Section 237D-6.5, Hawaii Revised Statutes, is
6 amended by amending subsection (b) to read as follows:

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

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

19 (2) 34.2 per cent of the revenues collected under this
20 chapter shall be deposited into the tourism special
21 fund established under section 201B-11 for tourism
22 promotion and visitor industry research; provided that



S.B. NO. 950

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.]~~ 2013, ten per cent
13 of the transient accommodations tax revenue deposited
14 into the tourism special fund shall be transferred as
15 follows:

16 (A) ~~[Ninety]~~ Eight of the ten per cent shall be
17 deposited into the state parks special fund
18 established in section 184-3.4; ~~[and]~~

19 (B) ~~[Ten]~~ One of the ten per cent shall be deposited
20 into the special land and development fund
21 established in section 171-19 for the Hawaii
22 statewide trail and access program; and



S.B. NO. 950

1 (C) One of the ten per cent shall be deposited into
2 the conservation and resources enforcement fund
3 established under section 199-1.5;
4 provided that of the 34.2 per cent, 0.5 per cent shall
5 be transferred to a sub-account in the tourism special
6 fund to provide funding for a safety and security
7 budget, in accordance with the Hawaii tourism
8 strategic plan 2005-2015; provided further that of the
9 revenues remaining in the tourism special fund after
10 revenues have been deposited as provided in this
11 paragraph and except for any sum authorized by the
12 legislature for expenditure from revenues subject to
13 this paragraph, beginning July 1, 2007, funds shall be
14 deposited into the tourism emergency trust fund,
15 established in section 201B-10, in a manner sufficient
16 to maintain a fund balance of \$5,000,000 in the
17 tourism emergency trust fund; and
18 (3) 44.8 per cent of the revenues collected under this
19 chapter shall be transferred as follows: Kauai county
20 shall receive 14.5 per cent, Hawaii county shall
21 receive 18.6 per cent, city and county of Honolulu
22 shall receive 44.1 per cent, and Maui county shall



1 receive 22.8 per cent; provided that for any period
2 beginning on July 1, 2011, and ending on June 30,
3 2015, the total amount transferred to the counties
4 shall not exceed \$93,000,000 per fiscal year.

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

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

14 SECTION 3. Statutory material to be repealed is bracketed
15 and stricken. New statutory material is underscored.

16 SECTION 4. This Act shall take effect on July 1, 2013;
17 provide that the amendments made to section 237D-6.5(b), Hawaii
18 Revised Statutes, by section 2 of this Act shall not be repealed
19 when that section is reenacted on June 30, 2015, by Act 61,

20



S.B. NO. 950

1 Session Laws of Hawaii 2009, and Act 103, Session Laws of Hawaii
2 2011.

3

INTRODUCED BY:

Malama Pina
Gina Pina



S.B. NO. 950

Report Title:

Tourism Special Fund; Conservation and Resources Enforcement
Special Fund; Transient Accommodations Tax

Description:

Reallocates portions of TAT revenues deposited into tourism
special fund to state parks special fund, special land and
development special fund, and conservation and resources
enforcement special fund.

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

