
A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Chapter 237D, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§237D- County surcharge on transient accommodations
5 tax. (a) Each county is authorized to levy, assess, and
6 collect a monthly surcharge on the gross rental or gross rental
7 proceeds derived from furnishing transient accommodations;
8 provided that each county shall pass a county ordinance to
9 determine its county surcharge on transient accommodations tax
10 rate.

11 (b) Every operator shall pay to the applicable county the
12 surcharge imposed by this section.

13 (c) The county surcharge on transient accommodations tax
14 shall apply to the occupant of a resort time share vacation
15 unit. Every plan manager shall be liable for and pay to the
16 applicable county the county surcharge on transient
17 accommodations tax imposed by this section. Every resort time



1 share vacation plan shall be represented by a plan manager who
2 shall be subject to this section.

3 (d) Each county surcharge on transient accommodations tax
4 that is adopted or extended shall be levied beginning in the
5 taxable year after the adoption of the relevant county
6 ordinance.

7 (e) Within ten days after collection all county surcharge
8 on transient accommodations tax shall be paid to the county
9 treasury for the county in which the surcharge was collected
10 each month and shall be kept by each county director of finance
11 in special accounts.


12 (f) The director of finance of each county shall adopt
13 rules to manage the county surcharge on transient accommodations
14 tax and comply with this section."

15 SECTION 2. New statutory material is underscored.

16 SECTION 3. This Act shall take effect on July 1, 2016.

17

INTRODUCED BY:


B/R

JAN 15 2016



H.B. NO. 1584

Report Title:

Transient Accommodations Tax; County Surcharge

Description:

Authorizes each county to levy a transient accommodations tax at a rate to be determined by county ordinance.

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

