

---

---

# 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 and collect a  
6 monthly county surcharge of:

7           (1) 9.25 per cent on the gross rental or gross rental  
8           proceeds derived from furnishing transient  
9           accommodations; and

10          (2) 8.25 per cent for the period beginning January 1,  
11           2016, and 9.25 per cent for the period beginning  
12           January 1, 2017, on the fair market rental value of a  
13           resort time share vacation unit.

14          (b) Every operator shall pay to the applicable county the  
15 county surcharge transient accommodations tax imposed by this  
16 section.



1       (c) The county surcharge on transient accommodations tax  
 2 shall apply to the occupant of a resort time share vacation  
 3 unit. Every plan manager shall be liable for and pay to the  
 4 applicable county the surcharge imposed by this section. Every  
 5 resort time share vacation plan shall be represented by a plan  
 6 manager who shall be subject to this section.

7       (d) Each county surcharge on transient accommodations tax  
 8 that is adopted or extended shall be levied beginning in the  
 9 taxable year after the adoption of the relevant county  
 10 ordinance.

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

16       (f) Each county shall prescribe the necessary forms to  
 17 report and remit the county surcharge on transient  
 18 accommodations tax to the applicable county.

19       (g) The director of finance of each county shall adopt  
 20 rules to manage the county surcharge on transient accommodations  
 21 tax and comply with this section."



- 1 SECTION 2. New statutory material is underscored.
- 2 SECTION 3. This Act shall take effect on July 1, 2120.



**Report Title:**

Transient Accommodations Tax; County Surcharge

**Description:**

Authorizes each county to levy and collect an 8.25 to 9.25 per cent monthly surcharge on the transient accommodations tax.

(HB1584 HD1)

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

