
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-3, Hawaii Revised Statutes, is
2 amended to read as follows:
3 "§237D-3 Exemptions. This chapter shall not apply to:
4 (1) Health care facilities including all such facilities
5 enumerated in section 321-11(10);
6 (2) School dormitories of a public or private educational
7 institution providing education in grades kindergarten
8 through twelve, or of any institution of higher
9 education;
10 (3) Lodging provided by nonprofit corporations or
11 associations for religious, charitable, or educational
12 purposes; provided that this exemption shall apply
13 only to the activities of the religious, charitable,
14 or educational corporation or association as such and
15 not to any rental or gross rental the primary purpose
16 of which is to produce income even if the income is
17 used for or in furtherance of the exempt activities of



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1 such religious, charitable, or educational corporation
2 or association;

3 (4) Living accommodations for persons in the military on
4 permanent duty assignment to Hawaii, including the
5 furnishing of transient accommodations to those
6 military personnel who receive temporary lodging
7 allowances while seeking accommodations in Hawaii or
8 while awaiting reassignment to new duty stations
9 outside the State;

10 (5) Low-income renters receiving rental subsistence from
11 the state or federal governments and whose rental
12 periods are for durations shorter than sixty days;

13 (6) Operators of transient accommodations who furnish
14 accommodations to full-time students enrolled in an
15 institution offering post-secondary education. The
16 director of taxation shall determine what shall be
17 deemed acceptable proof of full-time enrollment. This
18 exemption shall also apply to operators who furnish
19 transient accommodations to students during summer
20 employment;



- 1 (7) Accommodations furnished without charge such as, but
2 not limited to, complimentary accommodations,
3 accommodations furnished to contract personnel such as
4 physicians, golf or tennis professionals, swimming and
5 dancing instructors, and other personnel to whom no
6 salary is paid or to employees who receive room and
7 board as part of their salary or compensation; [~~and~~]
- 8 (8) Accommodations furnished to foreign diplomats and
9 consular officials who are holding cards issued or
10 authorized by the United States Department of State
11 granting them an exemption from state taxes[-]; and
- 12 (9) When an individual is receiving healthcare services in
13 a county other than the county where the individual
14 resides, accommodations furnished to the individual,
15 or the individual's immediate family members or
16 companions, for the sole purpose of serving as
17 temporary lodging while the individual receives such
18 treatment. The director of taxation shall determine
19 what shall be deemed acceptable proof of the receipt
20 of such healthcare services."



1 SECTION 2. This Act does not affect rights and duties that
2 matured, penalties that were incurred, and proceedings that were
3 begun before its effective date.

4 SECTION 3. Statutory material to be repealed is bracketed
5 and stricken. New statutory material is underscored.

6 SECTION 4. This Act shall take effect upon its approval.

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INTRODUCED BY: Richard Gray
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Report Title:

Transient Accommodations Tax; Exemptions; Healthcare services

Description:

Exempts from the transient accommodations tax, accommodations provided solely for use as temporary lodging by an individual, or the individual's immediate family members or companions when the individual is receiving healthcare services in a county in which the individual does not reside.

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