

JAN 23 2015

A BILL FOR AN ACT

RELATING TO TRANSIENT ACCOMMODATIONS.

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

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PART I

2 SECTION 1. Section 237D-1, Hawaii Revised Statutes, is
3 amended by amending the definition of "transient accommodations"
4 to read as follows:

5 "Transient accommodations" means the furnishing of a room,
6 apartment, suite, single family dwelling, or the like which is
7 customarily occupied by a transient for less than one hundred
8 eighty consecutive days for each letting by a hotel, apartment
9 hotel, motel, condominium property regime or apartment as
10 defined in chapter 514A or unit as defined in chapter 514B,
11 cooperative apartment, or rooming house that provides living
12 quarters, sleeping, or housekeeping accommodations, or other
13 place in which lodgings are regularly furnished to transients
14 for consideration."

15 SECTION 2. Section 237D-4, Hawaii Revised Statutes, is
16 amended to read as follows:



1 "§237D-4 Certificate of registration[-]; public database.

2 (a) Each operator or plan manager as a condition precedent to
3 engaging or continuing in the business of furnishing transient
4 accommodations or in business as a resort time share vacation
5 plan shall register with the director the name and address of
6 each place of business within the State subject to this chapter.
7 The operator or plan manager shall make a one-time payment as
8 follows:

- 9 (1) \$5 for each registration for transient accommodations
10 consisting of one to five units;
- 11 (2) \$15 for each registration for transient accommodations
12 consisting of six or more units; and
- 13 (3) \$15 for each resort time share vacation plan within
14 the State;

15 upon receipt of which the director shall issue a certificate of
16 registration in such form as the director determines, attesting
17 that the registration has been made. The registration shall not
18 be transferable and shall be valid only for the operator or plan
19 manager in whose name it is issued and for the transaction of
20 business at the place designated therein.

1 The registration, or in lieu thereof a notice stating where
2 the registration may be inspected and examined, shall at all
3 times be conspicuously displayed at the place for which it is
4 issued. Acquisition of additional transient accommodation units
5 after payment of the one-time fee shall not result in additional
6 fees.

7 The registration provided for by this section shall be
8 effective until canceled in writing. Any application for the
9 reissuance of a previously canceled registration identification
10 number shall be regarded as a new registration application and
11 shall be subject to the payment of the one-time registration
12 fee. The director may revoke or cancel any license issued under
13 this chapter for cause as provided by rule under chapter 91.

14 (b) If the license fee is paid, the department shall not
15 refuse to issue a registration or revoke or cancel a
16 registration for the exercise of a privilege protected by the
17 First Amendment of the Constitution of the United States, or for
18 the carrying on of interstate or foreign commerce, or for any
19 privilege the exercise of which, under the Constitution and laws
20 of the United States, cannot be restrained on account of
21 nonpayment of taxes, nor shall section 237D-14 be invoked to



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1 restrain the exercise of such a privilege, or the carrying on of
2 such commerce.

3 (c) The department shall create and manage a public,
4 online database of all operators and plan managers that receive
5 a certificate of registration pursuant to subsection (a). The
6 database shall enable a user to:

7 (1) Search the database by property address to determine
8 whether that property is managed by an operator or
9 plan manager who has received a certificate of
10 registration;

11 (2) Enter the name of an operator or plan manager to
12 determine whether the operator or plan manager has
13 received a certificate of registration;

14 (3) Enter the name of an operator to determine the address
15 of every transient accommodation managed by that
16 operator; and

17 (4) Enter the name of a plan manager to determine the
18 address of every resort time share vacation unit
19 subject to a resort time share vacation plan managed
20 by the plan manager.



1 chapter during the preceding calendar month shall file a sworn
2 return with the director in such form as the director shall
3 prescribe together with a remittance for the amount of the tax
4 in the form required by section 237D-6.5[-]; provided that such
5 form shall require the filer to indicate the amount of transient
6 accommodations tax revenues collected, aggregated by zip codes
7 of transient accommodations from which the revenues were
8 derived. Sections 237-30 and 237-32 shall apply to returns and
9 penalties made under this chapter to the same extent as if the
10 sections were set forth specifically in this section."

11 SECTION 4. Section 237D-7, Hawaii Revised Statutes, is
12 amended to read as follows:

13 "**§237D-7 Annual return.** On or before the twentieth day of
14 the fourth month following the close of the taxable year, every
15 person who has become liable for the payment of the taxes under
16 this chapter during the preceding tax year shall file a return
17 summarizing that person's liability under this chapter for the
18 year, in such form as the director prescribes[-]; provided that
19 such form shall require each filer to include the number of the
20 filer's certificate of registration issued pursuant to section
21 237D-4. The operator or plan manager shall transmit with the



1 return a remittance covering the residue of the tax chargeable
2 to the operator or plan manager, if any, to the office of the
3 appropriate state district tax assessor designated in section
4 237D-8. The return shall be signed by the taxpayer, if made by
5 an individual, or by the president, vice-president, secretary,
6 or treasurer of a corporation, if made on behalf of a
7 corporation. If made on behalf of a partnership, firm, society,
8 unincorporated association, group, hui, joint adventure, joint
9 stock company, corporation, trust estate, decedent's estate,
10 trust, or other entity, any individual delegated by the entity
11 shall sign the same on behalf of the taxpayer. If for any
12 reason it is not practicable for the individual taxpayer to sign
13 the return, it may be done by any duly authorized agent. The
14 department, for good cause shown, may extend the time for making
15 the return on the application of any taxpayer and grant such
16 reasonable additional time within which to make the return as
17 the department may deem advisable.

18 Section 232-2 applies to the annual return, but not to a
19 monthly return."

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PART III

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1 SECTION 5. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

3 SECTION 6. This Act shall take effect on January 1, 2016;
4 provided that part II of this Act shall apply to taxable years
5 beginning after December 31, 2014.

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INTRODUCED BY: *Ed Aweo*

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S.B. NO. 201

Report Title:

Transient Accommodations; Registration; Public Database;
Department of Taxation

Description:

Amends the definition of "transient accommodations" to include single family dwellings. Requires the department of taxation to manage a public database of all registered transient accommodation and resort time share vacation plan businesses (takes effect on 1/1/2016). Makes failure to register as a business of furnishing transient accommodations a class C felony rather than a misdemeanor. Requires filers of transient accommodations tax to include the amount of transient accommodations tax revenues collected by zip code on tax return form. Requires filers of transient accommodations tax to include certificate of registration number on annual tax return. Applies to taxable years beginning after 12/31/14.

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

