

JAN 22 2016

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# 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.

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INTRODUCED BY: *Shiranne Connor Clarkland*



# S.B. NO. 2286

**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.*

