
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 237D-1, Hawaii Revised Statutes, is
2 amended by adding a new definition to be appropriately inserted
3 and to read as follows:

4 "Accessory dwelling unit" means a second dwelling unit,
5 including separate kitchen, bedroom and bathroom facilities,
6 attached or detached from the primary dwelling unit on the
7 zoning lot."

8 SECTION 2. Section 237D-1, Hawaii Revised Statutes, is
9 amended by amending the definition of "lease", "let", or
10 "rental" to read as follows:

11 "Lease", "let", or "rental" means the leasing or renting
12 of living quarters or sleeping or housekeeping accommodations in
13 hotels, apartment hotels, motels, condominium property regimes
14 or apartments defined in chapter 514A or units defined in
15 chapter 514B, cooperative apartments, accessory dwellings,
16 single family homes, multi-family homes, rooming houses, or
17 other places in which lodgings are [~~regularly~~] furnished to



1 transients for a consideration, without transfer of the title of
2 such property."

3 SECTION 3. Section 237D-1, Hawaii Revised Statutes, is
4 amended by amending the definition of "lease", "let", or
5 "rental" to read as follows:

6 "Lease", "let", or "rental" means the leasing or renting
7 of living quarters or sleeping or housekeeping accommodations in
8 hotels, apartment hotels, motels, condominiums or units defined
9 in chapter 514B, cooperative apartments, accessory dwellings,
10 single family homes, multi-family homes, rooming houses, or
11 other places in which lodgings are [~~regularly~~] furnished to
12 transients for a consideration, without transfer of the title of
13 such property."

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

17 "Transient accommodations" means the furnishing of a room,
18 apartment, suite, single family dwelling, accessory dwelling
19 unit, or the like to a transient for less than one hundred
20 eighty consecutive days for each letting in a hotel, apartment
21 hotel, motel, condominium property regime or apartment as



1 defined in chapter 514A or unit as defined in chapter 514B,
2 cooperative apartment, dwelling unit, single family home, multi-
3 family home, or rooming house that provides living quarters,
4 sleeping, or housekeeping accommodations, or other place in
5 which lodgings are [~~regularly~~] furnished to transients."

6 SECTION 5. Section 237D-1, Hawaii Revised Statutes, is
7 amended by amending the definition of "transient accommodations"
8 to read as follows:

9 "Transient accommodations" means the furnishing of a room,
10 apartment, suite, single family dwelling, accessory dwelling
11 unit, or the like to a transient for less than one hundred
12 eighty consecutive days for each letting in a hotel, apartment
13 hotel, motel, condominium or unit as defined in chapter 514B,
14 cooperative apartment, dwelling unit, single family home, multi-
15 family home, or rooming house that provides living quarters,
16 sleeping, or housekeeping accommodations, or other place in
17 which lodgings are [~~regularly~~] furnished to transients."

18 SECTION 6. Statutory material to be repealed is bracketed
19 and stricken. New statutory material is underscored.



1 SECTION 7. This Act shall take effect upon its approval;
2 provided that sections 3 and 5 shall take effect on January 1,
3 2019.



Report Title:

Transient Accommodations Tax; Accessory Dwelling Unit; Property Types; Leases

Description:

Clarifies the property types that may be used as transient accommodations and applicable lease terms for purposes of the transient accommodations tax. (HB2009 HD1)

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