
A BILL FOR AN ACT

RELATING TO TRANSIENT ACCOMMODATIONS TAX.

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

SECTION 1. Section 235-20.5, Hawaii Revised Statutes, is amended to read as follows:

"§235-20.5 Tax administration special fund; established.

(a) There is established a tax administration special fund, into which shall be deposited:

(1) Fees collected under sections 235-20, 235-110.9, and 235-110.91;

(2) Revenues collected by the special enforcement section pursuant to section 231-85; provided that in each fiscal year, of the total revenues collected by the special enforcement section[, ~~all revenues in excess of \$700,000~~]:

(A) An amount not to exceed \$1,000,000 shall be deposited into the special fund, and any amounts in excess of \$1,000,000 shall be deposited into the general fund; and



(B) Of the \$1,000,000 collected and deposited pursuant to subparagraph (A), the first \$300,000 of revenues shall be deposited into a separate account for the purpose described in subsection (b); and

(3) Fines assessed pursuant to section 237D-4.

(b) The moneys in the fund shall be used for the following purposes:

(1) Issuing comfort letters, letter rulings, written opinions, and other guidance to taxpayers;

(2) Issuing certificates under sections 235-110.9 and 235-110.91;

(3) Administering the operations of the special enforcement section; and

(4) Developing, implementing, and providing taxpayer education programs, including tax publications[-];

provided that all moneys in the separate account established pursuant to subsection (a) (2) (B) shall be used for operations of the special enforcement section established under section 231-81(a) that pertain exclusively to the enforcement of chapter 237D."



1 SECTION 2. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.
3 SECTION 3. This Act shall take effect on July 1, 2050.



Report Title:

Transient Accommodations Tax Enforcement; Tax Administration
Special Fund; Special Enforcement Section

Description:

Increases the revenue threshold for the tax administration
special fund and allocates the additional moneys to the special
enforcement section for the enforcement of the transient
accommodations tax. (HB2011 HD1)

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