

JAN 18 2019

A BILL FOR AN ACT

RELATING TO TRANSIENT ACCOMMODATIONS.

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

1 SECTION 1. The legislature finds that some operators of
2 transient accommodations pay transient accommodation taxes to
3 avoid legal penalties imposed by the State but are not in
4 compliance with county land use laws. The legislature
5 recognizes that in every other state, transient accommodation
6 taxes or their equivalents are collected by municipalities,
7 which are provided information from state tax-related filings
8 that municipalities can use to enforce local land use laws. The
9 legislature also recognizes that because counties in Hawaii do
10 not have access to the same information, Hawaii counties are at
11 a unique disadvantage. The legislature therefore finds that if
12 county agencies charged with enforcing land use laws were able
13 to obtain the names and addresses of transient accommodations
14 and their operators contained in registration forms submitted to
15 the department of taxation, counties would be better equipped to
16 enforce land use laws.



1 SECTION 2. Section 237D-4, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) Each operator or plan manager as a condition
4 precedent to engaging or continuing in the business of
5 furnishing transient accommodations or in business as a resort
6 time share vacation plan shall register with the director the
7 name and address of each place of business within the State
8 subject to this chapter. The director shall make available the
9 names and addresses from the registrations to county officials
10 charged with enforcing land use laws. The operator or plan
11 manager shall make a one-time payment as follows:

- 12 (1) \$5 for each registration for transient accommodations
13 consisting of one to five units;
- 14 (2) \$15 for each registration for transient accommodations
15 consisting of six or more units; and
- 16 (3) \$15 for each resort time share vacation plan within
17 the State;

18 upon receipt of which the director shall issue a certificate of
19 registration in such form as the director determines, attesting
20 that the registration has been made. The registration shall not
21 be transferable and shall be valid only for the operator or plan



1 manager in whose name it is issued and for the transaction of
2 business at the place designated therein. Acquisition of
3 additional transient accommodation units after payment of the
4 one-time fee shall not result in additional fees."

5 SECTION 3. New statutory material is underscored.

6 SECTION 4. This Act shall take effect on July 1, 2019.

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INTRODUCED BY: *M. D. M.*
By Request



S.B. NO. 184

Report Title:

County of Maui Package; Transient Accommodation Units; Operator Names and Unit Addresses Provided to Counties

Description:

Provides counties with operator names and addresses of transient accommodations contained in registration forms filed with Department of Taxation.

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