

JAN 18 2019

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# 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 while operators of  
2 transient accommodations may pay transient accommodation taxes  
3 to avoid legal penalties imposed by the State of Hawaii, these  
4 same operators can be operating in violation of county land use  
5 laws. County agencies that are charged with enforcing land use  
6 laws would be better equipped to enforce land use laws if they  
7 were able to obtain the names and addresses of transient  
8 accommodations and their operators. Currently, this  
9 information, contained in registration forms submitted to the  
10 department of taxation, is unavailable to the counties. In  
11 every other state, transient accommodations taxes or their  
12 equivalent are collected by municipalities. These tax-related  
13 filings provide municipalities with information that they can  
14 use to enforce local land use laws.

15           Accordingly, the purpose of this Act is to require the  
16 director of taxation to make available to any county official  
17 charged with enforcing land use laws the names and addresses of



1 transient accommodations registered with the department of  
2 taxation.

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

5 "(a) Each operator or plan manager as a condition  
6 precedent to engaging or continuing in the business of  
7 furnishing transient accommodations or in business as a resort  
8 time share vacation plan shall register with the director the  
9 name and address of each place of business within the State  
10 subject to this chapter. The director shall make available to  
11 any county official charged with enforcing land use laws the  
12 name and address of any registration filed pursuant to this  
13 section. The operator or plan manager shall make a one-time  
14 payment as follows:

- 15 (1) \$5 for each registration for transient accommodations  
16 consisting of one to five units;
- 17 (2) \$15 for each registration for transient accommodations  
18 consisting of six or more units; and
- 19 (3) \$15 for each resort time share vacation plan within  
20 the State;



# S.B. NO. 401

1 upon receipt of which the director shall issue a certificate of  
2 registration in [~~such~~] a form as the director determines,  
3 attesting that the registration has been made. The registration  
4 shall not be transferable and shall be valid only for the  
5 operator or plan manager in whose name it is issued and for the  
6 transaction of business at the place designated therein.  
7 Acquisition of additional transient accommodation units after  
8 payment of the one-time fee shall not result in additional  
9 fees."

10 SECTION 3. Statutory material to be repealed is bracketed  
11 and stricken. New statutory material is underscored.

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

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INTRODUCED BY: \_\_\_\_\_  
By Request



# S.B. NO. 401

**Report Title:**

Maui County Mayor Package; DOTAX; Transient Accommodations Taxes; Counties

**Description:**

Requires the Director of Taxation to make available to any county official charged with enforcing land use laws the name and addresses of any transient accommodation business registered with the Department of Taxation.

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

