A BILL FOR AN ACT

RELATING TO IMPACT FEES.

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

1	SECTION 1. The Hawaii Revised Statutes is amended by
2	adding a new chapter to be appropriately designated and to read
3	as follows:
4	"CHAPTER
5	VISITOR IMPACT FEE
6	§ -1 Imposition of tax. There is hereby imposed and
7	shall be levied, collected, and paid, a tax as hereinafter
8	provided, on visitor arrivals in the State.
9	§ -2 Basis and rate of tax. The tax imposed by section
10	-1 shall be based upon arrival into the State and shall be \$5
11	per person.
12	§ -3 Exemptions. The tax imposed by section -1 shall
13	not apply to:
14	(1) Members of the crew providing transportation;
15	(2) National Guard, military reserves, and other active
16	duty military personnel claiming Hawaii as their
17	residence of record;

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- 1 (3) Residents of the State; or
- 2 (4) Intrastate travel.
- 3 § -4 Disposition of taxes. All taxes collected under
- 4 this chapter shall be paid into the state treasury to the credit
- 5 of the general fund of the State, to be used and expended for
- 6 the purposes for which the general fund was created and exists
- 7 by law; provided that of the taxes collected each fiscal year
- 8 twenty per cent shall be paid into the airport revenue fund
- 9 established in section 248-8.
- 10 § -5 Payment and liability of the tax. The tax imposed
- 11 by this chapter shall be paid at such place or places as the
- 12 director of taxation may direct and shall be due and payable no
- 13 later than twenty-four hours upon arrival in the State.
- 14 § -6 Refunds. The director of taxation may order the
- 15 refund in whole or in part of any tax which has been erroneously
- 16 or unjustly paid. The order shall be made in accordance with
- 17 section 231-23. As to all tax payments for which a refund or
- 18 credit is not authorized by this section (including, without
- 19 prejudice to the generality of the foregoing, cases of
- 20 unconstitutionality), the remedies provided by appeal or by
- 21 section 40-35 are exclusive."

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1 SECTION 2. This Act shall take effect on January 1, 2022.

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INTRODUCED BY:

JAN 2 2 2021

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Report Title:

Taxation; Visitor Impact Fee; Arrivals

Description:

Establishes a visitor impact fee on certain visitor arrivals into the State.

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