H.B. NO. 1875

A BILL FOR AN ACT

RELATING TO THE COUNTY TRANSIENT ACCOMMODATIONS TAX.

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

1   SECTION 1. Section 46-20.7, Hawaii Revised Statutes, is

2 amended to read as follows:

3   "[[]§46-20.7[]] **County transient accommodations tax.** Each

4 county may establish a transient accommodations tax [not to

5 exceed the maximum rate set forth in section 237D-2.5]. The

6 county transient accommodations tax shall be in addition to any

7 state transient accommodations tax. A county electing to

8 establish a transient accommodations tax pursuant to this

9 section shall do so by ordinance."

10   SECTION 2. Section 237D-2.5, Hawaii Revised Statutes, is

11 amended by amending subsection (a) to read as follows:

12   "(a) The county transient accommodations tax, upon the

13 adoption of a county ordinance and in accordance with the

14 requirements of section 46-20.7, shall be levied, assessed, and

15 collected as provided in this section on all gross rental, gross

16 rental proceeds, and fair market rental value taxable under this

17 chapter. [No county shall set its transient accommodations tax

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1   ~~at a rate greater than three per cent of all gross rental, gross~~

2   ~~rental proceeds, and fair market rental value taxable under this~~

3   ~~chapter.~~] With respect to the county transient accommodations

4   tax, the applicable county director of finance shall have all

5   the rights and powers of the director of taxation provided under

6   this chapter."

7   SECTION 3. Statutory material to be repealed is bracketed

8   and stricken.

9   SECTION 4. This Act shall take effect on July 1, 2024.

10

INTRODUCED BY: _____

By Request

JAN 1 8 2024

Report Title:
Maui County Council Package; County Transient Accommodations Tax

Description:
Repeals the maximum tax rate of the county transient accommodations tax.

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