

ACT 46

S.B. NO. 3188

A Bill for an Act Relating to Taxes on Time Share Real Property.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 514E-3, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

“(a) The plan manager, if any, shall [be primarily liable for the payment of] collect and pay real property taxes due on the time share units under the plan manager’s authority[.] as the agent of the owners of individual units or temporal divisions thereof. The liability of the individual owners of the units, or temporal division thereof, for real property taxes, shall be primary to all parties except the

plan manager. The right to contest or appeal any real property assessment shall apply to the plan manager and any person having an interest in a time share unit.”

SECTION 2. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 3. This Act shall take effect upon its approval.

(Approved April 23, 1996.)