
A BILL FOR AN ACT

RELATING TO THE TRANSIENT ACCOMMODATIONS TAX.

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

1 SECTION 1. Section 237D-1, Hawaii Revised Statutes, is
2 amended as follows:

3 1. By adding a new definition to be appropriately inserted
4 and to read:

5 "Cruise ship" means the same as "commercial passenger
6 vessel" defined under section 342D-101."

7 2. By amending the definition of "transient
8 accommodations" to read:

9 "Transient accommodations" means the furnishing of a room,
10 apartment, suite, cruise ship cabin, or the like, which is
11 customarily occupied by a transient for less than one hundred
12 eighty consecutive days for each letting by a hotel, apartment
13 hotel, motel, condominium property regime or apartment as
14 defined in chapter 514B, cooperative apartment, cruise ship, or
15 rooming house that provides living quarters, sleeping, or
16 housekeeping accommodations, or other place in which lodgings
17 are regularly furnished to transients for consideration."



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

3 "(a) There is levied and shall be assessed and collected
4 each month a tax of:

5 (1) Five per cent for the period beginning on January 1,
6 1987, to June 30, 1994;

7 (2) Six per cent for the period beginning July 1, 1994, to
8 December 31, 1998; and

9 (3) 7.25 per cent for the period beginning on January 1,
10 1999, and thereafter;

11 on the gross rental or gross rental proceeds derived from
12 furnishing transient accommodations[-]; provided that the tax
13 assessed and collected on the gross rental or gross rental
14 proceeds derived from a transient accommodation on a cruise ship
15 shall be multiplied by the amount of time the cruise ship spends
16 docked at a state port divided by the aggregate amount of time
17 of the cruise ship's voyage."

18 SECTION 3. Statutory material to be repealed is bracketed
19 and stricken. New statutory material is underscored.



H.B. NO. 242

1 SECTION 4. This Act shall take effect on July 1, 2007.

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JAN 18 2007



Report Title:

Transient Accommodations Tax; Cruise Ships

Description:

Assesses the transient accommodations tax on cruise ships.

