
A BILL FOR AN ACT

RELATING TO 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 by adding two new definitions to be appropriately
3 inserted and to read as follows:

4 "Cruise ship" means any ship that docks at any port in the
5 State that charges a fee for, and provides cruise ship cabin
6 accommodations to transient passengers.

7 "Cruise ship cabin" means an accommodation or living
8 quarter on a cruise ship that is provided to transient
9 passengers."

10 SECTION 2. Section 237D-1, Hawaii Revised Statutes, is
11 amended by amending the definition of "transient accommodations"
12 to read as follows:

13 "Transient accommodations" [mean] means the furnishing of
14 a room, apartment, suite, cruise ship cabin, or the like which
15 is customarily occupied by a transient for less than one hundred
16 eighty consecutive days for each letting by a hotel, apartment
17 hotel, motel, condominium [property regime or apartment] or unit
18 as defined in chapter 514B, cooperative apartment, [e] rooming



1 house, or cruise ship that provides living quarters, sleeping,
2 or housekeeping accommodations, or other place in which lodgings
3 are regularly furnished to transients for consideration."

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

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

8 (1) Five per cent for the period beginning on January 1,
9 1987, to June 30, 1994;

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

12 (3) 7.25 per cent for the period beginning on January 1,
13 1999, and thereafter;

14 on the gross rental or gross rental proceeds derived from
15 furnishing transient accommodations[-]; provided that an
16 operator of a cruise ship shall be assessed and pay a tax of
17 7.25 per cent on all gross proceeds derived from the use of each
18 cruise ship cabin multiplied by the percentage of time spent at
19 a Hawaii port."

20 SECTION 4. Statutory material to be repealed is bracketed
21 and stricken. New statutory material is underscored.



H.B. NO. 886

1 SECTION 5. This Act shall take effect upon its approval.

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INTRODUCED BY: Della A. Belatti

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Report Title:

Transient Accommodations Tax; Cruise Ship Cabin

Description:

Assesses the transient accommodations tax on cruise ship cabins based on the time the ship is docked at a Hawaii port.

