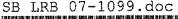
JAN 1 9 2007

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:
- ""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, [0x] rooming





S.B. NO. 751

- house, or cruise ship that provides living quarters, sleeping,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 Statutory material to be repealed is bracketed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.



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

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INTRODUCED BY:

SB LRB 07-1099.doc

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.