
A BILL FOR AN ACT

RELATING TO TRANSIENT ACCOMMODATIONS TAX.

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

1 SECTION 1. The legislature finds that the State needs a
2 better reporting system with respect to transient accommodations
3 tax revenues collected from residential properties. Better
4 reporting will enable the State to collect transient
5 accommodations taxes with improved efficiency and identify
6 transient vacation rental and bed and breakfast operations that
7 are not reporting revenues subject to the transient
8 accommodations tax.

9 The purpose of this Act is to, among other things:

- 10 (1) Authorize the department of taxation to share records
11 and information with the counties to identify
12 transient vacation rental and bed and breakfast
13 operations within their respective jurisdictions; and
- 14 (2) Authorize the counties to share records and
15 information pertaining to transient vacation rentals
16 and bed and breakfast establishments operating within
17 their respective jurisdiction with the department of
18 taxation to ensure compliance with applicable



1 statutes, rules, ordinances, and chapter 237D, Hawaii
2 Revised Statutes.

3 SECTION 2. Chapter 237D, Hawaii Revised Statutes, is
4 amended by adding a new section to be appropriately designated
5 and to read as follows:

6 "§237D- Vacation rentals and bed and breakfast
7 establishments; enforcement; reporting. (a) Upon request by a
8 county agency or department charged with the regulation of
9 transient vacation rental and bed and breakfast operations, the
10 department of taxation shall provide the requesting agency or
11 department with copies of all transient accommodations tax
12 records pertaining to the tax years, persons, or property
13 designated in the county request.

14 (b) Each county department or agency charged with the
15 permitting or regulating of transient vacation rental and bed
16 and breakfast establishments shall provide to the department of
17 taxation, copies of all complaints reporting the operation of
18 illegal transient vacation rental or bed and breakfast
19 establishments within their jurisdiction; provided that the
20 counties shall not be required to disclose the identity or
21 personal information of any complainant reporting the operation



1 of illegal transient vacation rental or bed and breakfast
2 operations without the complainant's express consent.

3 (c) For the purposes of this section:

4 "Transient vacation rental" means the same as "transient
5 accommodations" as the term is defined in, and is subject to
6 chapter 237D; provided that the owner or owners of the transient
7 accommodations not reside at the real property where the
8 transient accommodations are provided.

9 "Bed and breakfast accommodations" means the same as
10 "transient accommodations" as the term is defined in, and is
11 subject to chapter 237D; provided that the owner or owners of
12 the real property where the transient accommodations are
13 provided reside on the real property where the transient
14 accommodations are provided."

15 SECTION 3. New statutory material is underscored.

16 SECTION 4. This Act shall take effect on July 1, 2010.

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INTRODUCED BY:

Calvin H. Boy

BY REQUEST

JAN 21 2010



Report Title:

Transient Accommodations; Bed and Breakfasts; Transient Vacation Rentals

Description:

Requires DOTAX to share transient accommodations records with a requesting county. Also requires the counties to share with DOTAX, information on illegal bed and breakfast and transient vacation rental establishments.

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

