

### 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-6.5, Hawaii Revised Statutes, is 2 amended by amending subsection (b) to read as follows: 3 Revenues collected under this chapter shall be distributed as follows, with the excess revenues to be deposited 4 5 into the general fund: 6 17.3 per cent of the revenues collected under this (1)7 chapter shall be deposited into the convention center 8 enterprise special fund established under section 9 201B-8; provided that beginning January 1, 2002, if 10 the amount of the revenue collected under this paragraph exceeds \$33,000,000 in any calendar year, 11 12 revenues collected in excess of \$33,000,000 shall be 13 deposited into the general fund; 14 34.2 per cent of the revenues collected under this (2)15 chapter shall be deposited into the tourism special 16 fund established under section 201B-11 for tourism 17 promotion and visitor industry research; provided that

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1	beginning on July 1, 2002, of the first \$1,000,000 in
2	revenues deposited:
. 3	(A) Ninety per cent shall be deposited into the state
4	parks special fund established in section 184-
5	3.4; and
6	(B) Ten per cent shall be deposited into the special
7	land and development fund established in section
8	171-19 for the Hawaii statewide trail and access
9	program;
10	provided that of the 34.2 per cent, 0.5 per cent shall
11	be transferred to a sub-account in the tourism special
12	fund to provide funding for a safety and security
13	budget, in accordance with the Hawaii tourism
14	strategic plan 2005-2015; and provided that of the
15	34.2 per cent, \$250,000 shall be allocated for
16	agricultural marketing; provided further that of the
17	revenues remaining in the tourism special fund after
18	revenues have been deposited as provided in this
19	paragraph and except for any sum authorized by the
20	legislature for expenditure from revenues subject to

this paragraph, beginning July 1, 2007, funds shall be

deposited into the tourism emergency trust fund,

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L		established in section 2018-10, in a manner sufficient
2		to maintain a fund balance of \$5,000,000 in the
3		tourism emergency trust fund; and
4	(3)	44.8 per cent of the revenues collected under this
5		chapter shall be transferred as follows: Kauai county
6		shall receive 14.5 per cent, Hawaii county shall
7		receive 18.6 per cent, city and county of Honolulu
8		shall receive 44.1 per cent, and Maui county shall
9		receive 22.8 per cent.
10	All	transient accommodations taxes shall be paid into the
11	state tre	asury each month within ten days after collection and
12	shall be	kept by the state director of finance in special
13	accounts	for distribution as provided in this subsection."
14	SECT	ION 2. New statutory material is underscored.
15	SECT	ION 3. This Act shall take effect upon its approval.
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INTRODUCED BY:

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### Report Title:

Transient Accommodations Tax; Agricultural Marketing

#### Description:

Allocates for agricultural marketing \$250,000 of the annual amount distributed from the transient accommodations tax to the tourism special fund.