
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 237D-4, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) Each operator or plan manager as a condition
4 precedent to engaging or continuing in the business of
5 furnishing transient accommodations or in business as a resort
6 time share vacation plan shall register with the director the
7 name and address of each place of business within the State
8 subject to this chapter. The operator or plan manager shall
9 make a one-time payment as follows:

10 (1) \$5 for each registration for transient accommodations
11 consisting of one to five units;

12 (2) \$15 for each registration for transient accommodations
13 consisting of six or more units; and

14 (3) \$15 for each resort time share vacation plan within
15 the State;

16 upon receipt of which the director shall issue a certificate of
17 registration in such form as the director determines, attesting
18 that the registration has been made. The registration shall not



1 be transferable and shall be valid only for the operator or plan
2 manager in whose name it is issued and for the transaction of
3 business at the place designated therein.

4 The registration, or in lieu thereof a notice stating where
5 the registration may be inspected and examined, shall at all
6 times be conspicuously displayed at the place for which it is
7 issued. The registration identification number shall be
8 displayed conspicuously in all advertisements and solicitations
9 regarding the place for which the registration is issued.

10 Acquisition of additional transient accommodation units after
11 payment of the one-time fee shall not result in additional fees.

12 The registration provided for by this section shall be
13 effective until canceled in writing. Any application for the
14 reissuance of a previously canceled registration identification
15 number shall be regarded as a new registration application and
16 shall be subject to the payment of the one-time registration
17 fee. The director may revoke or cancel any license issued under
18 this chapter for cause as provided by rule under chapter 91."

19 SECTION 2. New statutory material is underscored.

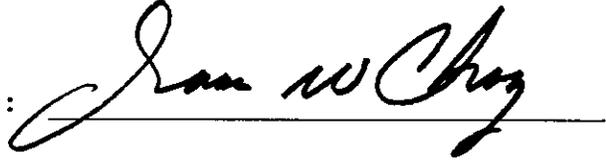
20 SECTION 3. This Act shall take effect upon its approval;
21 provided that the requirement to display a registrant's
22 transient accommodations tax registration identification number



1 established pursuant to this Act shall commence on January 1,
2 2013.

3

INTRODUCED BY:

A handwritten signature in cursive script, reading "Jan W Choy", is written over a horizontal line.

JAN 19 2012



H.B. NO. 2078

Report Title:

Transient Accommodations Tax; Registration Identification Number; Advertisements

Description:

Requires that all advertisements and solicitations for transient accommodations conspicuously display the registration identification number. Applies beginning 1/1/13.

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

