A BILL FOR AN ACT

RELATING TO TAXATION.

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

	DETI ENACIED DI 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

that the registration has been made. The registration shall not

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- 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. Acquisition of additional transient accommodation units
- 8 after payment of the one-time fee shall not result in additional
- 9 fees.
- 10 The registration provided for by this section shall be
- 11 effective until canceled in writing. Any application for the
- 12 reissuance of a previously canceled registration identification
- 13 number shall be regarded as a new registration application and
- 14 shall be subject to the payment of the one-time registration
- 15 fee. The director may revoke or cancel any license issued under
- 16 this chapter for cause as provided by rule under chapter 91.
- 17 The website address to a website containing the operator or
- 18 plan manager's registration identification number shall be
- 19 displayed conspicuously in all advertisements and solicitations
- 20 and on all operator- or plan manager-maintained websites
- 21 regarding transient accommodations for which the registration is
- 22 issued, unless ten or fewer registration identification numbers

- 1 are to be listed, in which case the registration identification
- 2 number shall be displayed conspicuously directly on the
- 3 advertisement, solicitation, or website; provided that if the
- 4 operator resides out-of-state or on another island from where
- 5 the transient accommodations are located, contact information of
- 6 an agent who resides on the island on which the transient
- 7 accommodations are located shall be included."
- 8 SECTION 2. New statutory material is underscored.
- 9 SECTION 3. This Act shall take effect upon its approval;
- 10 provided that the requirement to display a registrant's
- 11 transient accommodations registration identification number
- 12 established pursuant to this Act shall commence on January 1,
- **13** 2013.

Report Title:

Transient Accommodations Tax; Registration Identification Number; Advertisements; Websites

Description:

Requires that all advertisements and solicitations in any medium for transient accommodations to conspicuously display the registration identification number or the website address for a website containing the registration identification number. Requires that any advertisement or solicitation that appears on any website provide contact information for a local agent if the operator of the residential property resides off-island or out-of-state. Applies beginning January 1, 2013. (HB2078 HD2)

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