

JAN 15 2014

S.B. NO. 2014

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-2, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) There is levied and shall be assessed and collected
4 each month a tax of:

5 (1) Five per cent for the period beginning on January 1,
6 1987, to June 30, 1994;

7 (2) Six per cent for the period beginning on July 1, 1994,
8 to December 31, 1998;

9 (3) 7.25 per cent for the period beginning on January 1,
10 1999, to June 30, 2009;

11 (4) 8.25 per cent for the period beginning on July 1,
12 2009, to June 30, 2010; and

13 (5) 9.25 per cent for the period beginning on July 1,
14 2010, and thereafter; provided that hotels that are
15 not fully owned by Hawaii residents shall be taxed at
16 10.5 per cent for the period beginning on July 1,
17 2010, and thereafter;



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1 on the gross rental or gross rental proceeds derived from
2 furnishing transient accommodations."

3 SECTION 2. New statutory material is underscored.

4 SECTION 3. This Act shall take effect on July 1, 2014.

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INTRODUCED BY: Suzanne Chun Oakland
By Request



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Report Title:

Transient Accommodations Tax; Resident Owner Exemption

Description:

Increases the transient accommodations tax rate to 10.5 per cent on hotels with non-resident owners.

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