
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 237D-1, Hawaii Revised Statutes, is
2 amended by adding a new definition to be appropriately inserted
3 and to read as follows:

4 "Accessory dwelling unit" means a second dwelling unit,
5 including separate kitchen, bedroom and bathroom facilities,
6 attached or detached from the primary dwelling unit on the
7 zoning lot."

8 SECTION 2. Section 237D-1, Hawaii Revised Statutes, is
9 amended by amending the definition of "transient accommodations"
10 to read as follows:

11 "Transient accommodations" means the furnishing of a room,
12 apartment, suite, single family dwelling, accessory dwelling
13 unit, or the like to a transient for less than one hundred
14 eighty consecutive days for each letting in a hotel, apartment
15 hotel, motel, condominium property regime or apartment as
16 defined in chapter 514A or unit as defined in chapter 514B,
17 cooperative apartment, dwelling unit, single family home, multi-



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1 family home, or rooming house that provides living quarters,
2 sleeping, or housekeeping accommodations, or other place in
3 which lodgings are [~~regularly~~] furnished to transients."

4 SECTION 3. Section 237D-1, Hawaii Revised Statutes, is
5 amended by amending the definition of "transient accommodations"
6 to read as follows:

7 "Transient accommodations" means the furnishing of a room,
8 apartment, suite, single family dwelling, accessory dwelling
9 unit, or the like to a transient for less than one hundred
10 eighty consecutive days for each letting in a hotel, apartment
11 hotel, motel, condominium or unit as defined in chapter 514B,
12 cooperative apartment, dwelling unit, single family home, multi-
13 family home, or rooming house that provides living quarters,
14 sleeping, or housekeeping accommodations, or other place in
15 which lodgings are [~~regularly~~] furnished to transients."

16 SECTION 4. Statutory material to be repealed is bracketed
17 and stricken. New statutory material is underscored.

18 SECTION 5. This Act shall take effect upon its approval;
19 provided that section 3 shall take effect on January 1, 2019.

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INTRODUCED BY:

HB LRB 18-0299-1.doc



JAN 19 2018

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H.B. NO. 2009

Report Title:

Transient Accommodations Tax; Definition of Accessory Dwelling Unit; Definition of Transient Accommodations

Description:

Amends the definition of transient accommodations for tax purposes to expressly include accessory dwelling units, single family homes, and multi-family homes. Adds a definition of accessory dwelling unit.

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

