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# 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 "lease", "let", or  
10 "rental" to read as follows:

11 "Lease", "let", or "rental" means the leasing or renting  
12 of living quarters, accessory dwelling units, or sleeping or  
13 housekeeping accommodations in hotels, apartment hotels, motels,  
14 condominium property regimes or apartments defined in chapter  
15 514A or units defined in chapter 514B, cooperative apartments,  
16 accessory dwellings, single family homes, multi-family homes,  
17 rooming houses, or other places in which lodgings are regularly



1 furnished to transients for a consideration, without transfer of  
2 the title of such property."

3 SECTION 3. Section 237D-1, Hawaii Revised Statutes, is  
4 amended by amending the definition of "lease", "let", or  
5 "rental" to read as follows:

6 "Lease", "let", or "rental" means the leasing or renting  
7 of living quarters, accessory dwelling units, or sleeping or  
8 housekeeping accommodations in hotels, apartment hotels, motels,  
9 condominiums or units defined in chapter 514B, cooperative  
10 apartments, accessory dwellings, single family homes, multi-  
11 family homes, rooming houses, or other places in which lodgings  
12 are regularly furnished to transients for a consideration,  
13 without transfer of the title of such property."

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

17 "Transient accommodations" means the furnishing of a room,  
18 apartment, suite, single family dwelling, accessory dwelling  
19 unit, or the like to a transient for less than one hundred  
20 eighty consecutive days for each letting in a hotel, apartment  
21 hotel, motel, condominium property regime or apartment as



1 defined in chapter 514A or unit as defined in chapter 514B,  
2 cooperative apartment, dwelling unit, single family home, multi-  
3 family home, accessory dwelling, or rooming house that provides  
4 living quarters, sleeping, or housekeeping accommodations, or  
5 other place in which lodgings are regularly furnished to  
6 transients."

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

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

20 SECTION 6. New statutory material is underscored.



1 SECTION 7. This Act shall take effect upon its approval;  
2 provided that sections 3 and 5 shall take effect on January 1,  
3 2019.



**Report Title:**

Transient Accommodations Tax; Accessory Dwelling Unit; Property Types

**Description:**

Clarifies the property types that may be furnished as transient accommodations and subject to the transient accommodations tax. (SD1)

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

