



1 (3) Residents of the State; or

2 (4) Intrastate travel.

3 § -4 Disposition of taxes. All taxes collected under  
4 this chapter shall be paid into the state treasury to the credit  
5 of the general fund of the State, to be used and expended for  
6 the purposes for which the general fund was created and exists  
7 by law; provided that of the taxes collected each fiscal year  
8 twenty per cent shall be paid into the airport revenue fund  
9 established in section 248-8.

10 § -5 Payment and liability of the tax. The tax imposed  
11 by this chapter shall be paid at such place or places as the  
12 director of taxation may direct and shall be due and payable no  
13 later than twenty-four hours upon arrival in the State.

14 § -6 Refunds. The director of taxation may order the  
15 refund in whole or in part of any tax which has been erroneously  
16 or unjustly paid. The order shall be made in accordance with  
17 section 231-23. As to all tax payments for which a refund or  
18 credit is not authorized by this section (including, without  
19 prejudice to the generality of the foregoing, cases of  
20 unconstitutionality), the remedies provided by appeal or by  
21 section 40-35 are exclusive."



# H.B. NO. 295

1 SECTION 2. This Act shall take effect on January 1, 2022.

2

INTRODUCED BY:



JAN 22 2021



# H.B. NO. 295

**Report Title:**

Taxation; Visitor Impact Fee; Arrivals

**Description:**

Establishes a visitor impact fee on certain visitor arrivals into the State.

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

