
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 237D-6.5, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) Except for the revenues collected pursuant to section
4 237D-2(e), revenues collected under this chapter shall be
5 distributed in the following priority, with the excess revenues
6 to be deposited into the general fund:

7 (1) \$1,500,000 shall be allocated to the Turtle Bay
8 conservation easement special fund beginning July 1,
9 2015, for the reimbursement to the state general fund
10 of debt service on reimbursable general obligation
11 bonds, including ongoing expenses related to the
12 issuance of the bonds, the proceeds of which were used
13 to acquire the conservation easement and other real
14 property interests in Turtle Bay, Oahu, for the
15 protection, preservation, and enhancement of natural
16 resources important to the State, until the bonds are
17 fully amortized;



- 1 (2) \$16,500,000 shall be allocated to the convention
2 center enterprise special fund established under
3 section 201B-8;
- 4 (3) \$79,000,000 shall be allocated to the tourism special
5 fund established under section 201B-11; provided that:
- 6 (A) Beginning on July 1, 2012, and ending on June 30,
7 2015, \$2,000,000 shall be expended from the
8 tourism special fund for development and
9 implementation of initiatives to take advantage
10 of expanded visa programs and increased travel
11 opportunities for international visitors to
12 Hawaii;
- 13 (B) Of the \$79,000,000 allocated:
- 14 (i) \$1,000,000 shall be allocated for the
15 planning, design, construction, and
16 operation of a Hawaiian center and the
17 museum of Hawaiian music and dance[+] in
18 Waikiki; and
- 19 (ii) 0.5 per cent of the \$79,000,000 shall be
20 transferred to a sub-account in the tourism
21 special fund to provide funding for a safety



1 and security budget, in accordance with the
2 Hawaii tourism strategic plan 2005-2015; and
3 (C) Of the revenues remaining in the tourism special
4 fund after revenues have been deposited as
5 provided in this paragraph and except for any sum
6 authorized by the legislature for expenditure
7 from revenues subject to this paragraph,
8 beginning July 1, 2007, funds shall be deposited
9 into the tourism emergency special fund,
10 established in section 201B-10, in a manner
11 sufficient to maintain a fund balance of
12 \$5,000,000 in the tourism emergency special fund;
13 (4) \$103,000,000 shall be allocated as follows: Kauai
14 county shall receive 14.5 per cent, Hawaii county
15 shall receive 18.6 per cent, city and county of
16 Honolulu shall receive 44.1 per cent, and Maui county
17 shall receive 22.8 per cent; provided that commencing
18 with fiscal year 2018-2019, a sum that represents the
19 difference between a county public employer's annual
20 required contribution for the separate trust fund
21 established under section 87A-42 and the amount of the



1 county public employer's contributions into that trust
2 fund shall be retained by the state director of
3 finance and deposited to the credit of the county
4 public employer's annual required contribution into
5 that trust fund in each fiscal year, as provided in
6 section 87A-42, if the respective county fails to
7 remit the total amount of the county's required annual
8 contributions, as required under section 87A-43; and
9 (5) \$3,000,000 shall be allocated to the special land and
10 development fund established under section 171-19;
11 provided that the allocation shall be expended in
12 accordance with the Hawaii tourism authority strategic
13 plan for:
14 (A) The protection, preservation, maintenance, and
15 enhancement of natural resources, including
16 beaches, important to the visitor industry;
17 (B) Planning, construction, and repair of facilities;
18 and
19 (C) Operation and maintenance costs of public lands,
20 including beaches, connected with enhancing the
21 visitor experience.



1 All transient accommodations taxes shall be paid into the
2 state treasury each month within ten days after collection and
3 shall be kept by the state director of finance in special
4 accounts for distribution as provided in this subsection.

5 As used in this subsection, "fiscal year" means the twelve-
6 month period beginning on July 1 of a calendar year and ending
7 on June 30 of the following calendar year."

8 SECTION 2. Statutory material to be repealed is bracketed
9 and stricken. New statutory material is underscored.

10 SECTION 3. This Act shall take effect on July 1, 2021.



Report Title:

Transient Accommodations Tax; Hawaiian Music and Dance

Description:

Specifies that the \$1,000,000 of transient accommodations tax revenues currently allocated to operate a Hawaiian center and the museum of Hawaiian music and dance may also be used to plan, design, and construct these facilities at an unspecified location. Identifies Waikiki as the future location for the Hawaiian center and museum of Hawaiian music and dance. (SD1)

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