THE SENATE THIRTY-SECOND LEGISLATURE, 2024 STATE OF HAWAII

S.B. NO. 2206

JAN 1 8 2024

A BILL FOR AN ACT

RELATING TO THE COUNTY TRANSIENT ACCOMMODATIONS TAX.

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

SECTION 1. Section 46-20.7, Hawaii Revised Statutes, is
amended to read as follows:

3 "[f]\$46-20.7[f] County transient accommodations tax. Each 4 county may establish a transient accommodations tax [not to 5 exceed the maximum rate set forth in section 237D 2.5]. The 6 county transient accommodations tax shall be in addition to any 7 state transient accommodations tax. A county electing to 8 establish a transient accommodations tax pursuant to this 9 section shall do so by ordinance."

10 SECTION 2. Section 237D-2.5, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows: 11 12 "(a) The county transient accommodations tax, upon the adoption of a county ordinance and in accordance with the 13 14 requirements of section 46-20.7, shall be levied, assessed, and 15 collected as provided in this section on all gross rental, gross 16 rental proceeds, and fair market rental value taxable under this 17 chapter. [No county shall set its transient accommodations tax



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1	at a rate greater than three per cent of all gross rental, gross
2	rental-proceeds, and fair market-rental-value taxable under this
3	chapter.] With respect to the county transient accommodations
4	tax, the applicable county director of finance shall have all
5	the rights and powers of the director of taxation provided under
6	this chapter."
7	SECTION 3. Statutory material to be repealed is bracketed
8	and stricken.
9	SECTION 4. This Act shall take effect on July 1, 2024.
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	MALLA ILA .

By Request INTRODUCED BY:



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Report Title:

Maui County Council Package; County Transient Accommodations Tax

Description: Repeals the maximum tax rate of the county transient accommodations tax.

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