
A BILL FOR AN ACT

RELATING TO PERFORMING ARTS.

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

1 SECTION 1. The legislature finds that the performing arts
2 are vital to Hawaii's cultural identity, visitor experience, and
3 creative economy, and that live performances provide meaningful
4 opportunities for community connection, cultural expression, and
5 economic activity across the State.

6 The legislature further finds that Act 131, Session Laws of
7 Hawaii 2025, established the performing arts grants program and
8 special fund to support performing arts in the State by
9 providing grants for the coordination, planning, promotion,
10 marketing, and execution of performing arts events.

11 The purpose of this Act is to establish a modest performing
12 arts ticket surcharge on certain ticket sales to provide a
13 stable, dedicated source of revenue for the performing arts
14 grants special fund to strengthen and sustain performing arts
15 statewide, expand access to arts education for youth, and
16 support the continued growth and betterment of Hawaii's
17 performing arts community.



1 SECTION 2. Chapter 237, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 **"§237- Performing arts ticket surcharge.** (a) In
5 addition to the tax imposed by this chapter, a performing arts
6 ticket surcharge of \$1 shall be levied and assessed by each
7 primary venue ticket provider on each primary sale of a
8 performing arts ticket for admission to a covered event held in
9 the State. The performing arts ticket surcharge shall be levied
10 upon the primary venue ticket provider. The primary venue
11 ticket provider shall disclose the surcharge as a separate line
12 item on the ticket, receipt, invoice, or electronic confirmation
13 provided to the purchaser at the time of sale.

14 (b) This section shall not apply to performing arts ticket
15 sales:

16 (1) From any event that is primarily performed by students
17 enrolled at a school in the University of Hawaii
18 system or public school;
19 (2) For which the primary sale ticket price is \$35 or
20 less; or



1 (3) From any event produced by a Hawaii-based nonprofit
2 organization that:

3 (A) Is exempt from federal income tax under section
4 501(c) (3) of the Internal Revenue Code; and
5 (B) Has as its primary mission the provision of
6 performing arts education to minors.

7 (c) A primary venue ticket provider claiming an exemption
8 under subsection (b) shall retain records to verify eligibility
9 for the exemption for two years and shall make the records
10 available to the department of taxation upon request.

11 (d) The surcharge proceeds shall be deposited into the
12 performing arts grants special fund established under
13 section 9-19.5.

14 (e) As used in this section:
15 "Covered event" means a performing arts event that is
16 offered for sale to the general public and marketed for
17 commercial entertainment, for which tickets are offered for sale
18 to the general public for an admission charge.

19 "Performing arts" has the same meaning as in section 9-1.
20 "Performing arts event" means a live, in-person event held
21 before an audience for entertainment, including a concert,



1 musical performance, theatrical performance, dance performance,
2 comedy show, magic show, spoken word performance, or other
3 staged live entertainment, whether presented indoors or
4 outdoors.

5 "Primary venue ticket provider" means an owner or operator
6 of a venue, a manager or provider of a performing arts event, a
7 performing arts event promoter, an online ticketing platform, a
8 provider of ticketing services, or an agent of the owner,
9 operator, manager, or provider, that engages in the primary sale
10 of performing arts event tickets or retains the authority to
11 otherwise distribute performing arts event tickets.

12 "Ticket price" means the total amount required to be paid
13 for admission to a covered event, including any required service
14 fee, facility fee, processing fee, or other mandatory charge,
15 but excluding taxes imposed under this chapter and any optional
16 donation.

17 "Venue" means a facility, space, or location in the State
18 where a performing arts event is held, whether indoors or
19 outdoors, including an arena, stadium, amphitheater, theater,
20 concert hall, convention facility, hotel ballroom, outdoor
21 performance space, or similar place of public assembly."



1 SECTION 3. New statutory material is underscored.

2 SECTION 4. This Act shall take effect upon its approval.

3

INTRODUCED BY:



JAN 28 2026



H.B. NO. 2604

Report Title:

Performing Arts Ticket Surcharge; Performing Arts Grants Special Fund

Description:

Establishes a performing arts ticket surcharge on the sale of certain performing arts tickets for an event held in the State.

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