
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 upon the
7 primary sale ticket price for each ticket for admission to a
8 covered event held in the State sold or distributed by a primary
9 venue ticket provider. The primary venue ticket provider shall
10 disclose the surcharge as a separate line item on the ticket,
11 receipt, invoice, or electronic confirmation provided to the
12 purchaser at the time of sale.

13 (b) The performing arts ticket surcharge shall not apply
14 to any performing arts event:

15 (1) That is primarily performed by students enrolled at a
16 school in the University of Hawaii system or public
17 school or public charter school;

18 (2) For which the primary sale ticket price is \$35 or
19 less; or

20 (3) That is produced by a nonprofit organization that:



- 1 (A) Is exempt from federal income tax under section
2 501(c)(3) of the Internal Revenue Code; and
- 3 (B) Has as its primary mission the provision of
4 performing arts education to minors.
- 5 (c) A primary venue ticket provider claiming that a
6 performing arts ticket it sold or distributed is not subject to
7 the performing arts ticket surcharge, pursuant to subsection
8 (b), shall, in addition to the requirements of section 237-41,
9 keep in the English language within the State, and preserve for
10 a period of three years, suitable records to verify
11 qualification of the exemption under this section, and such
12 other books, records of account, and invoices as may be required
13 by the department, and all such books, records, and invoices
14 shall be open for examination at any time by the department or
15 the Multistate Tax Commission pursuant to chapter 255, or the
16 authorized representative thereof.
- 17 (d) The surcharge proceeds shall be deposited into the
18 performing arts grants special fund established under
19 section 9-19.5.
- 20 (e) As used in this section:



1 "Covered event" means a performing arts event that is
2 offered for sale to the general public and marketed for
3 commercial entertainment, for which tickets are offered for sale
4 to the general public for an admission charge.

5 "Performing arts" has the same meaning as in section 9-1.

6 "Performing arts event" means a live, in-person event held
7 before an audience for entertainment, including a concert,
8 musical performance, theatrical performance, dance performance,
9 comedy show, magic show, spoken word performance, or other
10 staged live entertainment, whether presented indoors or
11 outdoors.

12 "Primary venue ticket provider" means an owner or operator
13 of a venue, manager or provider of a performing arts event,
14 performing arts event promoter, online ticketing platform,
15 provider of ticketing services, or agent of the owner, operator,
16 manager, or provider that engages in the primary sale of
17 performing arts event tickets or retains the authority to
18 otherwise distribute performing arts event tickets.

19 "Ticket price" means the total amount required to be paid
20 for admission to a covered event, including any required service
21 fee, facility fee, processing fee, or other mandatory charge,



1 but excluding taxes imposed under this chapter and any optional
2 donation.

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

8 SECTION 3. Section 9-19.5, Hawaii Revised Statutes, is
9 amended by amending subsection (a) to read as follows:

10 "(a) There is established in the state treasury the
11 performing arts grants special fund, to be administered by the
12 foundation. The revenues of the special fund shall consist of:

- 13 (1) Appropriations made by the legislature;
- 14 (2) Revenues or moneys derived from the foundation's
15 operations;
- 16 (3) Surcharge proceeds from the performing arts ticket
17 surcharge pursuant to section 237- ;
- 18 [~~3~~] (4) Grants, gifts, and donations received by the
19 foundation; and
- 20 [~~4~~] (5) All interest earned on moneys deposited in the
21 fund.



1 The special fund shall be used for the coordination,
2 planning, promotion, marketing, and execution of performing arts
3 events."

4 SECTION 4. Statutory material to be repealed is bracketed
5 and stricken. New statutory material is underscored.

6 SECTION 5. This Act shall take effect on July 1, 3000.



Report Title:

Performing Arts Ticket Surcharge; Performing Arts Grants Special Fund

Description:

Establishes a performing arts ticket surcharge on the primary ticket sale price for certain performing arts events held in the State. Effective 7/1/3000. (HD1)

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

