

## ACT 287

H.B. NO. 675

A Bill for an Act Relating to Taxation.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 237-18, Hawaii Revised Statutes, is amended by amending subsection (f) to read as follows:

“(f) Where tourism related services are furnished through arrangements made by a travel agency or tour packager and the gross income is divided between the provider of the services [on the one hand] and the travel agency or tour packager [on the other hand], the tax imposed by this chapter shall apply to each such person with respect to such person’s respective portion of the proceeds, and no more.

As used in this subsection “tourism related services” means catamaran cruises, canoe rides, dinner cruises, [and] lei greetings, transportation included in a tour package, sightseeing tours not subject to chapter 239[.], admissions to luaus, dinner shows, extravaganzas, cultural and educational facilities, and other services rendered directly to the customer or tourist, but only if the providers of the services other than air transportation are subject to a four per cent tax under this chapter or chapter 239.”

SECTION 2. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 3. This Act shall take effect on July 1, 1991.

(Approved June 19, 1991.)