A BILL FOR AN ACT

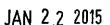
RELATING TO TAXATION.

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

- 1 SECTION 1. Section 237D-2, Hawaii Revised Statutes, is
- 2 amended by amending subsection (c) to read as follows:
- 3 "(c) There is levied and shall be assessed and collected
- 4 each month, on the occupant of a resort time share vacation
- 5 unit, a transient accommodations tax of ,[7.25] 9.25 per cent on
- 6 the fair market rental value."
- 7 SECTION 2. Statutory material to be repealed is bracketed
- 8 and stricken. New statutory material is underscored.
- 9 SECTION 3. This Act shall take effect on July 1, 2015.

10

INTRODUCED BY:



H.B. NO. **169**

Report Title:

Transient Accommodations Tax; Increase; Resort Time Share Vacation Units

Description:

Increases the transient accommodations tax imposed on resort time share vacation units from 7.25% to 9.25% of the fair market rental value.

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