
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 Statutory material to be repealed is bracketed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: _____



JAN 22 2015



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.

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not legislation or evidence of legislative intent.*

