
A BILL FOR AN ACT

RELATING TO THE TRANSIENT ACCOMMODATIONS TAX.

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

1 SECTION 1. The purpose of this Act is to address the
2 impact the homeless crisis has on the State and the tourism
3 industry by allocating transient accommodations tax revenues to
4 the Hawaii tourism authority for the implementation of
5 initiatives to address homelessness issues in the tourist and
6 resort areas.

7 SECTION 2. Section 237D-6.5, Hawaii Revised Statutes, is
8 amended by amending subsection (b) to read as follows:

9 "(b) Revenues collected under this chapter shall be
10 distributed in the following priority, with the excess revenues
11 to be deposited into the general fund:

12 (1) \$1,500,000 shall be allocated to the Turtle Bay
13 conservation easement special fund beginning July 1,
14 2015, for the reimbursement to the state general fund
15 of debt service on reimbursable general obligation
16 bonds, including ongoing expenses related to the
17 issuance of the bonds, the proceeds of which were used



1 to acquire the conservation easement and other real
2 property interests in Turtle Bay, Oahu, for the
3 protection, preservation, and enhancement of natural
4 resources important to the State, until the bonds are
5 fully amortized;

6 (2) \$26,500,000 shall be allocated to the convention
7 center enterprise special fund established under
8 section 201B-8;

9 (3) \$82,000,000 shall be allocated to the tourism special
10 fund established under section 201B-11; provided that:

11 (A) Beginning on July 1, 2012, and ending on June 30,
12 2015, \$2,000,000 shall be expended from the
13 tourism special fund for development and
14 implementation of initiatives to take advantage
15 of expanded visa programs and increased travel
16 opportunities for international visitors to
17 Hawaii;

18 (B) Of the \$82,000,000 allocated:

19 (i) \$1,000,000 shall be allocated for the
20 operation of a Hawaiian center and the



1 museum of Hawaiian music and dance at the
2 Hawaii convention center; and
3 (ii) 0.5 per cent of the \$82,000,000 shall be
4 transferred to a sub-account in the tourism
5 special fund to provide funding for a safety
6 and security budget, in accordance with the
7 Hawaii tourism strategic plan 2005-2015; and
8 (C) Of the revenues remaining in the tourism special
9 fund after revenues have been deposited as
10 provided in this paragraph and except for any sum
11 authorized by the legislature for expenditure
12 from revenues subject to this paragraph,
13 beginning July 1, 2007, funds shall be deposited
14 into the tourism emergency special fund,
15 established in section 201B-10, in a manner
16 sufficient to maintain a fund balance of
17 \$5,000,000 in the tourism emergency special fund;
18 (4) \$103,000,000 for fiscal year 2014-2015, \$103,000,000
19 for fiscal year 2015-2016, \$103,000,000 for fiscal
20 year 2016-2017, and \$93,000,000 for each fiscal year
21 thereafter shall be allocated as follows: Kauai



1 county shall receive 14.5 per cent, Hawaii county
2 shall receive 18.6 per cent, city and county of
3 Honolulu shall receive 44.1 per cent, and Maui county
4 shall receive 22.8 per cent; provided that commencing
5 with fiscal year 2018-2019, a sum that represents the
6 difference between a county public employer's annual
7 required contribution for the separate trust fund
8 established under section 87A-42 and the amount of the
9 county public employer's contributions into that trust
10 fund shall be retained by the state director of
11 finance and deposited to the credit of the county
12 public employer's annual required contribution into
13 that trust fund in each fiscal year, as provided in
14 section 87A-42, if the respective county fails to
15 remit the total amount of the county's required annual
16 contributions, as required under section 87A-43; [and]
17 (5) \$3,000,000 shall be allocated to the special land and
18 development fund established under section 171-19;
19 provided that the allocation shall be expended in
20 accordance with the Hawaii tourism authority strategic
21 plan for:



- 1 (A) The protection, preservation, maintenance, and
2 enhancement of natural resources, including
3 beaches, important to the visitor industry;
- 4 (B) Planning, construction, and repair of facilities;
5 and
- 6 (C) Operation and maintenance costs of public lands,
7 including beaches, connected with enhancing the
8 visitor experience[-]; and
- 9 (6) \$2,000,000 shall be allocated to the Hawaii tourism
10 authority for the implementation of initiatives to
11 address homelessness issues in tourist and resort
12 areas.

13 All transient accommodations taxes shall be paid into the
14 state treasury each month within ten days after collection and
15 shall be kept by the state director of finance in special
16 accounts for distribution as provided in this subsection.

17 As used in this subsection, "fiscal year" means the twelve-
18 month period beginning on July 1 of a calendar year and ending
19 on June 30 of the following calendar year."

20 SECTION 3. Statutory material to be repealed is bracketed
21 and stricken. New statutory material is underscored.



1 SECTION 4. This Act shall take effect on July 1, 2117.



Report Title:

Transient Accommodations Tax; Allocation; Homelessness; Hawaii
Tourism Authority

Description:

Allocates \$2,000,000 from transient accommodations tax revenues
to the Hawaii Tourism Authority for the implementation of
initiatives to address homelessness issues in tourist and resort
areas. (HB317 HD1)

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not legislation or evidence of legislative intent.*

