

1 [REDACTED]  
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PART III

5  
 6 SECTION 6. Chapter 46, Hawaii Revised Statutes, is amended  
 7 by adding a new section to be appropriately designated and to  
 8 read as follows:

9 "§46- County transient accommodations tax. Each county  
 10 may establish a transient accommodations tax not to exceed the  
 11 maximum rate set forth in section 237D- . The county  
 12 transient accommodations tax shall be in addition to any state  
 13 transient accommodations tax. A county electing to establish a  
 14 transient accommodations tax pursuant to this section shall do  
 15 so by ordinance."

16 SECTION 7. Chapter 237D, Hawaii Revised Statutes, is  
 17 amended by adding a new section to be appropriately designated  
 18 and to read as follows:

19 "§237D- County transient accommodations tax;  
 20 administration. (a) The county transient accommodations tax,  
 21 upon the adoption of a county ordinance and in accordance with



1 the requirements of section 46- , shall be levied, assessed,  
 2 and collected as provided in this section on all gross rental,  
 3 gross rental proceeds, and fair market rental value taxable  
 4 under this chapter. No county shall set its transient  
 5 accommodations tax at a rate greater than three per cent of all  
 6 gross rental, gross rental proceeds, and fair market rental  
 7 value taxable under this chapter. With respect to the county  
 8 transient accommodations tax, the applicable county director of  
 9 finance shall have all the rights and powers of the director of  
 10 taxation provided under this chapter.

11 (b) The county transient accommodations tax, if adopted,  
 12 shall be imposed on the gross rental, gross rental proceeds, and  
 13 fair market rental value of all written contracts that require  
 14 the passing on of the taxes imposed under this chapter; provided  
 15 that if the gross rental, gross rental proceeds, and fair market  
 16 rental value are received as payments beginning in the taxable  
 17 year in which the taxes become effective, on contracts entered  
 18 into prior to the adoption of the ordinance pursuant to  
 19 section 46- , and the written contracts do not provide for the  
 20 passing on of increased rates of taxes, the county transient  
 21 accommodations tax shall not be imposed on the gross rental,



