

HOW TO COMPLETE YOUR TRANSIENT ACCOMMODATIONS TAX ANNUAL RETURN AND RECONCILIATION (FORM TA-2)

CHANGES YOU SHOULD NOTE

Act 17, Session Laws of Hawaii 2024 – This act amends the definition of “transient accommodations” to include shelters. Transient accommodations includes vehicles equipped with or advertised as including sleeping accommodations.

INTRODUCTION

The Form TA-2 is used to summarize your TAT and TSO tax activities for the taxable year. It may also be used to correct errors on the periodic tax returns (Form TA-1). As long as your total gross rental or gross rental proceeds, fair market rental values, taxes due, penalty and interest are accurately reported and paid in full on your periodic returns, no additional tax will be due when filing the annual return. Form TA-2 must be filed in addition to (not in lieu of) the periodic transient accommodations tax returns. To correct a previously filed Form TA-2, file an amended return on Form TA-2.

The transient accommodations tax (TAT) is levied on the gross rental or gross rental proceeds derived from furnishing transient accommodations. The TAT is also levied on the share of gross rental proceeds received by transient accommodations brokers, travel agents, and tour packagers who enter into arrangements to furnish transient accommodations at noncommissioned negotiated contract rates. The rate is 10.25%.

A “transient accommodation” is a room, apartment, house, condominium, beach house, hotel room, suite, shelter, or similar living accommodation furnished to a transient person for less than 180 consecutive days. Transient accommodations includes vehicles equipped with or advertised as including sleeping accommodations.

“Gross rental or gross rental proceeds” includes amounts paid to you in the form of cash, goods, or services as compensation for furnishing a transient accommodation without any deductions for costs incurred in the operation of the transient accommodation. Gross rental or gross rental proceeds also includes amounts received for entering into arrangements to furnish transient accommodations and amounts received for mandatory resort fees. The gross rental or gross rental proceeds do not include the items shown at the top of the “SCHEDULE OF TRANSIENT ACCOMMODATIONS TAX EXCLUSIONS, EXEMPTIONS, AND DEDUCTIONS” (under Section 237D-1) on page 6 of these instructions.

The transient accommodations tax on time share occupancy (TSO tax) is levied on the occupant of a time share vacation unit at the rate of 10.25% on the unit’s fair market rental value. The time share plan manager shall be liable for, and pay to the State, the TSO tax.

“Fair market rental value” is defined as an amount equal to one-half of the gross daily maintenance fees that are paid by the owner and that are attributable to the time share unit

located in Hawaii. Gross daily maintenance fees include maintenance costs, operational costs, insurance, repair costs, administrative costs, taxes, other than transient accommodations taxes, resort fees, and other costs including payments required for reserves or sinking funds. Amounts paid for optional goods and services such as food and beverage services or beach chair or umbrella rentals shall be excluded from fair market rental value.

If you do not have any gross rental or gross rental proceeds and do not have any fair market rental values for the entire year, enter “0.00” on line 11. Please note that this annual return must be filed.

The annual tax return must be filed on or before the 20th day of the 4th month following the close of your taxable year. For example, if you are a calendar-year taxpayer (i.e., your tax year ends on December 31), then your annual tax return must be filed on or before April 20 of the following year.

If you are unable to file the annual return by the due date, you may request an extension to file Form TA-2 by filing Form GEW-TA-RV-6.

The Department requires taxpayers whose TAT liability exceeds \$4,000 for the taxable year, to file returns electronically.

Taxpayers whose liability for the TAT exceeds \$100,000 per year are required to pay the tax by Electronic Funds Transfer (EFT).

If a payment is being made with Form TA-2, make your check or money order payable to “Hawaii State Tax Collector.” Write “TA,” the filing period, your Hawaii Tax I.D. No., and your daytime phone number on the check. Attach your check or money order where indicated on the front of Form TA-2.

Protective Claim — A protective refund claim is a claim filed to protect a taxpayer’s right to a potential refund based on a contingent event for a taxable period for which the statute of limitations is about to expire. A protective claim is usually based on contingencies such as pending litigation or an ongoing federal income tax audit or an audit in another state. For more information see Tax Facts 2021-2.

Forms, instructions and publications are available on the Department’s website at tax.hawaii.gov or you may contact a customer service representative at:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:
808-587-1418
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259

FILLING IN YOUR FORM TA-2 (ANNUAL RETURN AND RECONCILIATION)

NOTE: The bold circled numbers on the sample form correspond to the steps in the instructions.

ABOUT THIS FORM

Form TA-2 is designed for electronic scanning that permits faster processing with fewer errors. To avoid delays:

1. Print amounts only on those lines that are applicable.
2. Use only a black or dark blue ink pen. Do not use red ink, pencils, felt tip pens, or erasable pens.
3. Because this form is read by a machine, please print your numbers inside the boxes like this:

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 0 | X |
|---|---|---|---|---|---|---|---|---|---|---|

4. Do NOT print outside the boxes.
5. Do NOT use dollar signs, slashes, dashes or parentheses in the boxes.
6. We recommend that you print a new form from our website (tax.hawaii.gov) each time you need it. The form's QR code is necessary to process the return. Excessive photocopying of a photocopy will degrade the QR code, and the QR code will become unreadable.
7. Please use a color printer and print in color.

THE TOP OF THE TAX RETURN (fig. 2.0) (fig. 2.1)

TA2_C 2022A 01 VID01

TRANSIENT ACCOMMODATIONS TAX
ANNUAL RETURN & RECONCILIATION
For Tax Years Ending After December 31, 2017

ID NO 01

Place an "X" in this box ONLY if this is an AMENDED return
(mm dd yy)

TAX YEAR ENDING **1** [][] [][] [][] HAWAII TAX I.D. NO. TA **3** [][][][] [][][][]

NAME: **2** _____ Last 4 digits of your FEIN or SSN [][][][] **4**

fig. 2.0

FORM TA-2
(Rev. 2022)

TA2_C 2022A 02 VID01

Name: **2** _____

Hawaii Tax I.D. No. **3** [][][][] [][][][]

Last 4 digits of your FEIN or SSN **4** [][][][] TAX YEAR ENDING **1** [][] [][]

fig. 2.1

STEP 1 — Enter the numeric (two digit) month, day, and year that your tax year ends in the area provided on the top of page 1 and of page 2. For example, if your tax year ends December 31, 2025, you would enter 12-31-25.

STEP 2 — Write your name (taxpayer's name) in the area provided on the top of page 1 and of page 2.

STEP 3 — Enter your Hawaii Tax I.D. No. in the area provided on the top of page 1 and of page 2.

STEP 4 — Enter the last 4 digits of your FEIN or SSN in the area provided on the top of page 1 and of page 2.

AMENDED RETURNS — If you are filing an amended return, put an "X" in the box at the top of the return on page 1 indicating that the return is an amended return.

COMPUTING THE TAXES (fig. 2.2) (fig. 2.3) (fig. 2.4)

| | DISTRICT | Column a GROSS RENTAL OR GROSS RENTAL PROCEEDS | Column b EXEMPTIONS/DEDUCTIONS (Explain on Reverse Side) | Column c TAXABLE PROCEEDS (Column a minus Column b) |
|---------------------------------------|-------------------------|--|--|---|
| PART I — TRANSIENT ACCOMMODATIONS TAX | 1. OAHU | [][][][] [][][][] | [][][][] [][][][] | [][][][] [][][][] |
| | 2. MAUI, MOLOKAI, LANAI | [][][][] [][][][] 5 | [][][][] [][][][] 8 | [][][][] [][][][] 9 |
| | 3. HAWAII | [][][][] [][][][] | [][][][] [][][][] | [][][][] [][][][] |

fig. 2.2

STEP 5 — Complete lines 1 through 4 of Column a, just as you did on your periodic tax returns. The difference between the periodic and annual tax returns is that the amounts reported on the annual tax return are the total gross rental proceeds in the applicable districts for the entire year. The annual return is a reconciliation of the total gross rental or gross rental proceeds and the total fair market rental values

reported on the periodic tax returns. If an error was made on one or more of the periodic tax returns in reporting the total gross rental or gross rental proceeds, or the total fair market rental values in the applicable districts, the annual tax return is used to correct the amounts reported on your periodic returns for the taxable year and to show the amount of any additional taxes payable or refund due.

PART VI — SCHEDULE OF EXEMPTIONS/DEDUCTIONS

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your transient accommodations tax return. For more information see the Form TA-2 Instructions.

You must explain your exemptions and deductions, otherwise they will be disallowed and you will owe more taxes.

| DISTRICT / ED CODE | AMOUNT | DISTRICT / ED CODE | AMOUNT | DISTRICT / ED CODE | AMOUNT |
|--|--------|--------------------|--------|--------------------|--------|
| 6 | | | | | |
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| | | | | | |
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| | | | | | |
| Grand Total of Exemptions and Deductions — Add the amounts above in Part VI and enter here. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. (See Instructions). | | | | | 7 |

fig. 2.2

STEP 6 — Turn to the reverse side of Form TA-2, “PART VI — SCHEDULE OF EXEMPTIONS/DEDUCTIONS.” Fill in the amounts and description of the exemptions or deductions being claimed for the taxable year. Each exemption or deduction must be separately listed. For each exemption or deduction you claim: (i) In the “DISTRICT” column, enter the number that represents the Tax District where the income was earned (1 for Oahu, 2 for Maui, 3 for Hawaii and 4 for Kauai); (ii) in the “ED CODE” column enter the code for the type of exemption or deduction being claimed. The allowable exemptions and deductions, along with the code number for each, are listed in the “SCHEDULE OF TRANSIENT ACCOMMODATIONS TAX EXCLUSIONS, EXEMPTIONS, AND DEDUCTIONS” on page 6 of these instructions.

NOTE: Deductions allowed on your income tax returns, such as operating expenses or management fees, are not deductible on the TAT return.

STEP 7 — Add the amounts of exemptions/deductions that are separately listed and enter the result on the “Grand Total of Exemptions and Deductions” line in Part VI. If you do not have any exemptions or deductions, enter “0.00.”

STEP 8 — Enter the total amount of exemptions and deductions in each district in Column b of Part I.

STEP 9 — Subtract the amounts in Column b, if any, from the amounts in Column a and enter the results in Column c. Column c is your “TAXABLE PROCEEDS.”

| | TOTAL FAIR MARKET RENTAL VALUE | |
|------------------------------------|---|-----|
| PART II — TIME SHARE OCCUPANCY TAX | 5. OAHU DISTRICT | 5. |
| | 6. MAUI, MOLOKAI, LANAI DISTRICT | 6. |
| | 7. HAWAII DISTRICT | 7. |
| | 8. KAUAI DISTRICT | 8. |
| | 9. TOTAL AMOUNT TAXABLE. Add Column c of lines 1 through 4 and lines 5 through 8. Enter result here (but not less than zero) | 9. |
| PART III — TAX COMPUTATION | 10. Tax Rate | 10. |
| | 11. TOTAL TAXES DUE. Multiply line 9 by line 10 and enter the result here. If you did not have any activity for the year, enter “0.00” here | 11. |

fig. 2.3

STEP 10 — Part II is to be completed **only** by time share plan managers to report total fair market rental values and TSO tax due for the taxable year.

STEP 11 — Add lines 1 through 4 of Column c and lines 5 through 8. Enter the total on line 9, the “TOTAL AMOUNT TAXABLE.”

Complete Part II just as you did on your periodic returns. The difference between the periodic and annual tax returns is that the numbers reported on the annual tax return represent the total fair market rental values in the applicable districts for the entire year.

STEP 12 — Multiply the amount on line 9 by the amount on line 10 (0.1025) and enter the result on line 11. This is the “TOTAL TAXES DUE.” (**NOTE: Line 11 must be filled in.** If you have no taxes due, enter “0.00” on line 11.)

FINISHING THE TAX RETURN (fig. 2.4) (fig. 2.5) (fig. 2.6)

| | | | | | | | | | | | | | | | | |
|--|--|----------|--|--|--|--|--|--|--|-----|--|--|--|--|--|----|
| PART IV — ADJUSTMENTS & RECONCILIATION | 12. Amounts assessed during the year... | PENALTY | | | | | | | | | | | | | | 13 |
| | | INTEREST | | | | | | | | 12. | | | | | | |
| | 13. TOTAL AMOUNT. Add lines 11 and 12. | | | | | | | | | 13. | | | | | | 14 |
| | 14. TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR. | | | | | | | | | 14. | | | | | | 15 |
| | 15. CREDIT CLAIMED ON ORIGINAL ANNUAL RETURN (For Amended Return ONLY) | | | | | | | | | 15. | | | | | | 16 |
| | 16. NET PAYMENTS MADE. Line 14 minus line 15. | | | | | | | | | 16. | | | | | | 17 |
| | 17. CREDIT TO BE REFUNDED. Line 16 minus line 13. | | | | | | | | | 17. | | | | | | 18 |
| | 18. ADDITIONAL TAXES DUE. Line 13 minus line 16. | | | | | | | | | 18. | | | | | | 19 |

DECLARATION - I declare, under the penalties set forth in section 231-36, HRS, that this return (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return, made in good faith for the tax period stated, pursuant to Transient Accommodations Tax Laws, and the rules issued thereunder.

IN THE CASE OF A CORPORATION OR PARTNERSHIP, THIS RETURN MUST BE SIGNED BY AN OFFICER, PARTNER OR MEMBER, OR DULY AUTHORIZED AGENT.

| | | | |
|-----------|-------|------|----------------------|
| SIGNATURE | TITLE | DATE | DAYTIME PHONE NUMBER |
| (24) | | | |

fig. 2.4

STEP 13 — Add all the penalties and interest that have been assessed on taxes owed on the periodic returns for the taxable year, enter the results in the parts for “PENALTY” and “INTEREST” of line 12 and enter the total of the two amounts on line 12.

STEP 14 — Add the amounts on lines 11 and 12 and enter the result on line 13, “TOTAL AMOUNT.”

STEP 15 — Add the total amount of transient accommodations taxes, penalties, and interest paid with your periodic tax returns, delinquency notices, and assessment notices for the taxable year. Enter this amount, less any refunds received for the tax year, on line 14 “TOTAL PAYMENTS MADE LESS ANY REFUNDS RECEIVED FOR THE TAX YEAR.”

STEP 16 — Leave line 15 blank (to be used for Amended Returns only.)

STEP 17 — Enter the amount from line 14 on line 16 “NET PAYMENTS MADE.”

STEP 18 — Compare the amounts on lines 13 and 16. If they are the same, go to step 23. If the amount on line 13 is **less than** the amount on line 16, subtract line 13 from line 16 and enter the result on line 17 “CREDIT TO BE REFUNDED” and go to step 23.

STEP 19 — If the amount on line 13 is **more than** the amount on line 16, subtract line 16 from line 13 and enter the result on line 18 “ADDITIONAL TAXES DUE.”

| | | | | | | | | | | | | | | | | |
|---------------------------|--|----------|--|--|--|--|--|--|--|-----|--|--|--|--|--|----|
| PART V — TOTAL AMOUNT DUE | 19. FOR LATE FILING ONLY → | PENALTY | | | | | | | | | | | | | | 20 |
| | | INTEREST | | | | | | | | 19. | | | | | | |
| | 20. TOTAL AMOUNT DUE AND PAYABLE. Add lines 18 and 19. | | | | | | | | | 20. | | | | | | 21 |
| | 21. PLEASE ENTER THE AMOUNT OF YOUR PAYMENT. Attach a check or money order payable to “HAWAII STATE TAX COLLECTOR” in U.S. dollars drawn on any U.S. bank. Write “TA” the filing period, your Hawaii Tax I.D. No., and a daytime phone number on your check or money order. Mail to: HAWAII DEPARTMENT OF TAXATION, P.O. BOX 1425, HONOLULU, HI 96806-1425 or file and pay electronically at hitax.hawaii.gov . If you are NOT submitting a payment enter “0.00” here. | | | | | | | | | 21. | | | | | | 22 |

fig. 2.5

STEP 20 — Late Filing of Return. The penalty for failure to file a return on time is assessed on the tax due at a rate of 5% a month, or part of a month, from the due date to the filing date, up to a maximum of 25%.

Interest — Interest at the rate of 2/3 of 1% a month, or part of a month, shall be assessed on the unpaid taxes and penalties beginning with the first calendar day after the date prescribed

for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

After computing the penalty and interest amounts, enter the results in the “PENALTY” and “INTEREST” parts of line 19. If you are unable to compute the penalty and interest, leave the parts of line 19 blank. The Department will compute them for you and send you a bill.

STEP 21 — Add the amounts on lines 18 and 19 and enter the result on line 20, “TOTAL AMOUNT DUE AND PAYABLE.”

STEP 22 — **NOTE:** If you are **not** submitting a check with your return, enter “0.00” on line 21.

Write the “AMOUNT OF YOUR PAYMENT,” including any penalty and interest, on line 21. Attach your check or money order for this amount payable to “Hawaii State Tax Collector” in U.S. dollars drawn on any U.S. bank where indicated on the front of the return. Write “TA,” the filing period, your Hawaii Tax I.D. No., and your daytime phone number on your

check or money order. Send your check or money order and the return to:

Hawaii Department of Taxation
P.O. Box 1425
Honolulu, HI 96806-1425

Do not send cash. Form TA-2, including an amended return, can also be filed and payment made electronically at hitax.hawaii.gov.

| PART VII — RECONCILIATION OF GROSS RENTAL OR GROSS RENTAL PROCEEDS | |
|--|---|
| AMOUNT | |
| <input type="text"/> | 1. Gross rental or gross rental proceeds — Total of Part I, Column a, lines 1 through 4. (Note: Does NOT include general excise taxes visibly passed on or transient accommodations taxes visibly passed on.) |
| <input type="text"/> | 2. Total general excise taxes visibly passed on. |
| <input type="text"/> | 3. Add lines 1 and 2. This amount is your gross proceeds from furnishing transient accommodations that are reportable on line 13, column c of your General Excise/Use Tax Annual Return & Reconciliation (Form G-49). |

fig. 2.6

STEP 23 — “PART VII — RECONCILIATION OF GROSS RENTAL OR GROSS RENTAL PROCEEDS.” Add lines 1 through 4 of Column a in Part I and enter the total on line 1 of Part VII. Exclude general excise taxes visibly passed on, transient accommodations taxes visibly passed on, and any proceeds attributable to transient accommodations furnished at no charge. On line 2 of Part VII, enter the total general excise taxes on transient accommodations that were visibly passed on for the year. Add the amounts on lines 2 and 3 of

Part VII and report the result on line 3 of Part VII. This is your gross proceeds from furnishing transient accommodations that are reportable on line 13, Column c of your General Excise/Use Tax Annual Return and Reconciliation (Form G-49).

STEP 24 — **Sign your tax return.** The sole proprietor, a partner or member, corporate officer, or an authorized agent must sign the tax return, state his/her title, write the date the return is signed, and write a daytime contact phone number.

FILING AN AMENDED RETURN

If you file your Form TA-2 and later become aware of any changes you must make to reported gross rental or gross rental proceeds or exemptions/deductions, you may file an amended return on Form TA-2 to change the Form TA-2 you already filed. Put an “X” in the box at the top of the return on page 1 to indicate that the return is an amended return. The steps below refer to the steps in Figures 2.0 through 2.6

Steps 1 through 12 — Enter the correct amounts of gross rental or gross rental proceeds, exemptions/deductions, taxable proceeds, and taxes due that should have been reported on the original Form TA-2. (**NOTE:** When filing an amended return, each entry that was correctly reported on the original Form TA-2 also must be entered on the appropriate line. Otherwise, a figure of -0- will be used in place of each unreported number.)

Step 13 — Enter on line 12 the amounts of penalty and/or interest assessed as of the date the amended return is filed.

Step 14 — Add the amounts on lines 11 and 12 and enter the result on line 13 “TOTAL AMOUNT.”

Step 15 — Enter on line 14 the total amount of taxes, additional assessments, and penalty and/or interest paid, less any refunds received for the year. Include payments made with the original periodic and annual returns, as well as any supplemental payments made after they were filed. (**REMINDER:** Payments are applied first to recover costs incurred by the Department, then to any interest due, then to penalties, and finally, to taxes.)

Step 16 — Enter on line 15 the amount of credit claimed on your original Form TA-2.

Step 17 — Subtract line 15 from line 14 and enter the result on line 16 “NET PAYMENTS MADE.”

Step 18 — If line 13 is **less than** line 16, subtract line 13 from line 16 and enter the result on line 17, “CREDIT TO BE REFUNDED.”

Step 19 — If line 13 is **more than** line 16, subtract line 16 from line 13, enter the result on line 18 “ADDITIONAL TAXES DUE.”

Step 20 — If the amended Form TA-2 is being filed after the due date of the original Form TA-2, and there is an amount entered on line 18, enter on line 19 the amount of any penalty and/or interest now due. On a timely filed original Form TA-2, a penalty of 20% of the tax due will be assessed if any tax remains unpaid after 60 days from the prescribed due date of the original Form TA-2. This penalty is applicable to amended Forms TA-2 for timely filed original Forms TA-2. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on Saturday, Sunday, or legal holiday.

Step 21 — Add lines 18 and 19 and report the total on line 23 “TOTAL AMOUNT DUE AND PAYABLE.”

Follow the instructions in **Steps 22, 23 and 24** above to finish your return and submit it to the Department.

SCHEDULE OF TRANSIENT ACCOMMODATIONS TAX EXCLUSIONS, EXEMPTIONS, AND DEDUCTIONS

(NOTE: All section references are to the Hawaii Revised Statutes)

Section 237D-1: Gross rental or gross rental proceeds do not include:

- (1) The amount of transient accommodations taxes passed-on, collected, and received from the consumer.
- (2) The amount of general excise taxes passed-on, collected, and received from the consumer.
- (3) Charges for guest amenities, including meals, beverages, telephone calls, laundry, and service charges. (Section 18-237D-1-03(c), Hawaii Administrative Rules)
- (4) Accounts charged off as worthless for income tax purposes by an accrual basis taxpayer. (Section 18-237D-1-03(e), Hawaii Administrative Rules)

Division of gross rental or gross rental proceeds:

Where transient accommodations are furnished by an operator through an arrangement with a transient accommodations broker, travel agency, or tour packager at noncommissionable negotiated contract rates and the gross rental or gross rental proceeds are divided between the operator and the transient accommodations broker, travel agency, or tour packager, the TAT shall apply to each operator and transient accommodations broker, travel agency, or tour packager with respect to that person's respective portion of the proceeds.

Section 237D-3: The following are exempt from the Transient Accommodations Tax:

ED Code

- | | |
|---|------------|
| (1) Health care facilities including all such facilities enumerated in Section 321-11(10)..... | 130 |
| (2) School dormitories of a public or private educational institution providing education in grades kindergarten through twelve, or of any institution of higher education. | 150 |
| (3) Lodging provided by nonprofit corporations or associations for religious, charitable, or educational purposes; provided that this exemption shall apply only to the activities of the religious, charitable, or educational corporation or association as such and not to any rental or gross rental the primary purpose of which is to produce income even if the income is used for or in furtherance of the exempt activities of such religious, charitable, or educational corporation or association. | 140 |
| (4) Living accommodations for persons in the military on permanent duty assignment to Hawaii, including the furnishing of transient accommodations to those military personnel who receive temporary lodging allowances while seeking accommodations in Hawaii or while awaiting reassignment to new duty stations outside the State. | 180 |
| (5) Low-income renters receiving rental subsistence from the state or federal governments and whose rental periods are for durations shorter than sixty days. | 120 |
| (6) Operators of transient accommodations who furnish accommodations to full-time students enrolled in an institution offering post-secondary education. The director of taxation shall determine what shall be deemed acceptable proof of full-time enrollment | 160 |
| This exemption shall also apply to operators who furnish transient accommodations to students during summer employment. | 170 |
| (7) Accommodations furnished without charge such as, but not limited to, complimentary accommodations | 100 |
| Accommodations furnished to contract personnel such as physicians, golf or tennis professionals, swimming and dancing instructors, and other personnel to whom no salary is paid or to employees who receive room and board as part of their salary or compensation. | 190 |
| (8) Accommodations furnished to foreign diplomats and consular officials who are holding cards issued or authorized by the United States Department of State granting them an exemption from state taxes. | 110 |