FREE SAMPLE CHAPTER

# GET, TAT, and County TAT

Chapter 2 of the guide. What you actually owe on one booking.

Rates last verified November 24, 2026.

Not tax advice. Not a filing service.

Covers Hawaii, Honolulu, Kauai, and Maui counties. Kalawao County is not covered; contact the Department of Taxation.

CHAPTER 2

# GET, TAT, and County TAT: What You Actually Owe

A paid stay under 180 consecutive days is in three taxes at once. They are not three names for one tax.

| Tax | Rate in this edition | Who it is on | Paid to |
|---|---|---|---|
| General excise tax, plus county surcharge | 4% plus 0.50%, statutory 4.50%. Maximum visible pass-on 4.7120%. | The business, on gross income from the rental. GET is not a sales tax. | Department of Taxation, with the county surcharge on the same GET return. |
| State transient accommodations tax | 11.00% from January 1, 2026 through December 31, 2030. | The operator, on gross rental proceeds from a transient accommodation. | Department of Taxation. |
| County transient accommodations tax | 3% in Honolulu, Maui, Hawaii, and Kauai counties. | The same kind of gross rental proceeds the state TAT uses. HRS §237D-2.5 imposes county TAT on the gross rental, gross rental proceeds, and fair market rental value that are taxable under chapter 237D, the same statutory base as the state TAT. HRS §237D-1 excludes GET and chapter 237D taxes that are passed on and collected from the guest. | The county, not the State. |

The August 2026 TAT brochure says you register for and pay both GET and TAT. A manager who files for you does not take the liability off you. The June 2026 rental brochure says the same thing: if the agent is late, penalty and interest are assessed to you.

## The Department's $100 example, plus the county line

The August 2026 brochure walks a one-night stay on Oahu at $100 with the taxes written on the bill. Room $100. State TAT $11.00. GET and the county surcharge $4.71. The brochure's total is $115.71. It does not print county TAT.

The maximum pass-on is 4.712%, not 4.5%, because GET is also due on the GET you added. The brochure's arithmetic is $104.71 × 4.5% = $4.71. The $11.00 of state TAT, because it is listed on the bill, comes out of the TAT base and out of the GET base.

Honolulu's FAQ revised in January 2026 still states the county tax at 3% of gross rental proceeds taxable under the state definitions. On this example that is $3.00, paid to the City. The guest total in this kit is $118.71. The brochure's $115.71 is the same bill without that county line.

| Line | Amount | Where it goes |
|---|---|---|
| Room | $100.00 | You |
| State TAT, 11% | $11.00 | Department of Taxation |
| County TAT, 3% | $3.00 | City and County of Honolulu |

| Line | Amount | Where it goes |
|---|---|---|
| GET pass-on, 4.712% | $4.71 | Department of Taxation, with the surcharge |
| Guest total | $118.71 | |

HRS §237D-2.5 imposes county TAT on the gross rental, gross rental proceeds, and fair market rental value that are taxable under chapter 237D, the same statutory base as the state TAT. HRS §237D-1 excludes GET and chapter 237D taxes that are passed on and collected from the guest. The brochure's worked example does not print the county line. This kit still shows it, on that statutory base, and does not add the $3.00 into the GET or the state TAT.

## If you hide the tax inside a flat price

The same brochure says a flat fee that does not list GET and TAT is taxed on the entire amount. On a flat $115.71 the brochure computes TAT of $12.73 and GET of $5.21. Listing the taxes is not a courtesy. It changes the base.

## A second booking, so the cleaning fee is not a surprise

Three nights at $250 and a mandatory cleaning fee of $150 is a $900 base. State TAT is $99.00. County TAT is $27.00. The 4.712% pass-on is $42.41, and GET due is 4.5% of $942.41, which is also $42.41. Mandatory cleaning is inside gross rental proceeds. The August 2026 brochure names cleaning and housekeeping fees as the example. It is not a deduction.

Meals, telephone calls, and laundry are the brochure's examples of guest amenities that stay out of gross rental proceeds. A mandatory resort or destination fee stays in.

SOURCES

# Works this edition used

Read November 24, 2026. A later Department announcement controls.

| Source | Used for |
|---|---|
| Announcement No. 2026-01 | State TAT is 11% from January 1, 2026. |
| TAT brochure, Rev. August 2026 | Rate, gross rental proceeds, visible pass-on, the $100 Oahu example, registration, and TAT due dates. |
| Renting residential real property, Rev. June 2026 | GET and TAT forms, due dates, and who remains liable. |
| GET brochure, Rev. May 2025 | GET is a tax on the business. County surcharge is 0.50%. |
| County surcharge page | 0.50% surcharge and 4.7120% maximum pass-on. |
| Form G-45 instructions, Rev. 2025 | GET filing frequency, due dates, and e-file threshold. |
| Form TA-1 instructions, Rev. 2025 | TAT filing frequency and the $100,000 EFT threshold. |
| Form TA-2 instructions, Rev. 2025 | Annual TAT due date and no-charge stays. |
| Calendar Year 2026 deadline poster | Printed 2026 G-45, TA-1, G-49, and TA-2 dates. As of January 5, 2026. |
| HRS §231-21 | Saturday, Sunday, and holiday rollover. |
| HRS §§8-1 and 8-2 | State holidays and weekend observance. |
| Honolulu OTAT FAQ, revised January 2026 | Oahu county TAT is 3%. |
| Maui County TAT | Maui, Molokai, and Lanai. 3%. No separate county return. Pay the county. |
| Hawaii County TAT | 3%. State return is used. Pay the county on the state schedule. |
| Kauai County TAT | 3% from October 1, 2021. |