
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. Section 251-2, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) There is levied and shall be assessed and collected
4 each month a rental motor vehicle surcharge tax of [~~\$5~~] \$5.25 a
5 day, or any portion of a day that a rental motor vehicle is
6 rented or leased. The rental motor vehicle surcharge tax shall
7 be levied upon the lessor; provided that the tax shall not be
8 levied on the lessor if:

9 (1) The lessor is renting the vehicle to replace a vehicle
10 of the lessee that is being repaired; and

11 (2) A record of the repair order for the vehicle is
12 retained either by the lessor for two years for
13 verification purposes or by a motor vehicle repair
14 dealer for two years as provided in section 437B-16.

15 In addition to the requirements imposed by section 251-4, a
16 lessor shall disclose, to the department, the portion of the



1 remittance attributed to the county in which the motor vehicle
2 was operated under rental or lease."

3 SECTION 2. Statutory material to be repealed is bracketed
4 and stricken. New statutory material is underscored.

5 SECTION 3. This Act shall take effect on January 1, 2022.



Report Title:

Rental Motor Vehicle Surcharge Tax; Increase

Description:

Increases the amount of the rental motor vehicle surcharge tax from \$5 to \$5.25. Effective 1/1/2022. (SD1)

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