A BILL FOR AN ACT

RELATING TO STATE VEHICLE WEIGHT TAX.

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

SECTION 1. Section 249-33, Hawaii Revised Statutes, is 1 2 amended by amending subsection (c) to read as follows: 3 [The exemptions provided by sections 249-3 to 249-6] 4 The following exemptions shall apply to this section [-]: The exemptions under sections 249-3 to 249-6; and 5 (1)Private motor vehicles owned by qualified volunteer (2) 7 civil defense workers who are required to use their vehicles during state emergencies. 8 9 The provisions for refunds $[\tau]$ and taxes for fraction of years 10 for vehicles removed from or brought into the State and for 11 junked vehicles, contained in sections 249-3 and 249-5 shall apply to the tax levied by this section." 12 13 SECTION 2. The director of taxation may adopt rules 14 pursuant to chapter 91 to effectuate the purposes of this Act, including defining "qualified volunteer civil defense workers". 15 16 SECTION 3. Statutory material to be repealed is bracketed 17 and stricken. New statutory material is underscored.

- 1 SECTION 4. This Act shall take effect upon its approval
- 2 and shall apply to taxable years beginning after December 31,
- **3** 2007.

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INTRODUCED BY:

JAN 1 6 7008

Report Title:

Civil Defense; State Vehicle Weight Tax

Description:

Provides an exemption to the state vehicle weight tax for the private vehicles owned by qualified volunteer civil defense workers who are required to use their vehicles during state emergencies.