## A BILL FOR AN ACT

RELATING TO MOTOR VEHICLES.

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

SECTION 1. Section 249-2, Hawaii Revised Statutes, is 1 2 amended to read as follows: 3 "\$249-2 Imposition of tax. Except as otherwise provided 4 in sections 249-1 to 249-13, [and except in the case of antique 5 motor vehicles which shall be subject to an annual tax of \$10 in 6 lieu of the annual tax otherwise imposed by this section, all vehicles [and], motor vehicles, and antique motor vehicles as 7 8 defined in section 249-1, shall be subject to an annual tax, 9 computed, except for the minimum tax provided for in section 249-13, according to the net weight of each vehicle at a rate 10 11 determined as hereinafter provided in section 249-13. The tax 12 shall become due and payable on January 1 and [must] shall be paid before April 1, in each year. The tax shall be paid by the 13 14 owner of each vehicle in the county in which the vehicle is 15 located at the time of registration, whether the original 16 registration or any subsequent registration, and shall be 17 collected by the director of finance of such county; provided that if any such vehicle is transported to another county after 18 HB53 HD1 HMS 2009-2063

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- 1 the payment of such tax, no additional tax shall be imposed on
- 2 such vehicle for the remaining period of the year for which such
- 3 tax has been paid. Antique motor vehicles meeting the
- 4 requirements of section 249-10(c) shall be subject to an annual
- 5 tax as provided for in that subsection."
- 6 SECTION 2. Section 249-10, Hawaii Revised Statutes, is
- 7 amended by amending subsection (c) to read as follows:
- 8 "(c) The owner of any antique motor vehicle shall be
- 9 exempt from the tax and delinquent penalty imposed under this
- 10 chapter for the entire period of nonuse  $[\div]$  and instead shall be
- 11 subject to an annual tax of \$10 in lieu of the annual tax
- 12 otherwise imposed by section 249-2; provided that the owner of
- 13 the antique motor vehicle shall first present to the director of
- 14 finance a signed and sworn certificate attesting to the antique
- 15 motor vehicle's period of nonuse."
- 16 SECTION 2. Statutory material to be repealed is bracketed
- 17 and stricken. New statutory material is underscored.
- 18 SECTION 3. This Act shall take effect upon its approval.

### Report Title:

Antique Motor Vehicles

### Description:

Imposes the county vehicle weight tax on antique motor vehicles to allow for the unrestricted operation of these vehicles on the highways. (HB53 HD1)