

JAN 22 2016

A BILL FOR AN ACT

RELATING TO COUNTY VEHICULAR TAXES.

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

1 SECTION 1. Section 249-2, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "§249-2 Imposition of tax[-]; refund; transfer of plates.

4 (a) Except as otherwise provided in sections 249-1 to 249-13,
5 and except in the case of antique motor vehicles which shall be
6 subject to an annual tax of \$10 in lieu of the annual tax
7 otherwise imposed by this section, all vehicles and motor
8 vehicles as defined in section 249-1, shall be subject to an
9 annual tax, computed, except for the minimum tax provided for in
10 section 249-13 according to the net weight of each vehicle at a
11 rate determined as hereinafter provided in section 249-13. The
12 tax shall be paid by the owner of each vehicle in the county in
13 which the vehicle is located at the time of registration,
14 whether the original registration or any subsequent
15 registration, and shall be collected by the director of finance
16 of such county; provided that if a vehicle is transported to
17 another county after the payment of the tax, no additional tax



1 shall be imposed on the vehicle for the remaining period of the
2 year for which the tax has been paid.

3 (b) Upon transfer of a vehicle within the annual tax
4 period described in subsection (a), the owner of the vehicle
5 shall:

6 (1) Be entitled to a refund for a portion of the tax paid
7 that shall be proportional to the number of days
8 remaining in the annual tax period; provided that the
9 transfer occurs within one hundred and eighty days of
10 when the annual tax was paid; or

11 (2) If the owner acquires a subsequent operable vehicle,
12 not be required to pay the tax again within the annual
13 tax period for the subsequent vehicle if the owner
14 pays a fee of \$20 to transfer the number plate of the
15 transferred vehicle to the subsequent vehicle."

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 Statutory material to be repealed is bracketed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.
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INTRODUCED BY:

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S.B. NO. 2258

Report Title:

County Vehicular Taxes; Registration; Transfer

Description:

Allows the owner of a vehicle to receive a refund for a proportional amount of the annual tax paid if certain conditions are met. Specifies that the owner of a vehicle who pays the annual registration tax shall not be required to pay the tax again on a subsequent vehicle acquired within the annual tax period if the owner transfers the same number plate to the subsequent vehicle. Imposes a fee of \$20 for the transfer of the plates.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

