

JAN 23 2015

# A BILL FOR AN ACT

RELATING TO VEHICULAR TAXES.

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

SECTION 1. Section 249-33, Hawaii Revised Statutes, is amended to read as follows:

"§249-33 State vehicle weight tax, exemptions. (a) All vehicles and motor vehicles in the State as defined in section 249-1, including antique motor vehicles, except as otherwise provided in sections 249-4, 249-5.5, 249-6, and 249-6.5, in addition to all other fees and taxes levied by this chapter, shall be subject to an annual state vehicle weight tax. The tax shall be levied by the county director of finance at the rate of 1.75 cents a pound according to the net weight of each vehicle as the "net weight" is defined in section 249-1 up to and including four thousand pounds net weight; vehicles over four thousand pounds and up to and including seven thousand pounds net weight shall be taxed at the rate of 2.00 cents a pound; vehicles over seven thousand pounds and up to and including ten thousand pounds net weight shall be taxed at the rate of 2.25 cents a pound; vehicles over ten thousand pounds net weight



1 shall be taxed at a flat rate of \$300[-]; provided that any  
2 permanently totally disabled veteran who is a resident of  
3 Hawaii, and was other than dishonorably discharged from the  
4 uniformed armed forces, shall be charged a tax for a registered  
5 vehicle as follows:

6 (1) For a vehicle up to and including ten thousand pounds  
7 net weight, a flat rate of \$50; and

8 (2) For a vehicle over ten thousand pounds net weight, a  
9 flat rate of \$100.

10 (b) The tax shall become due and payable in each year  
11 together with all other taxes and fees levied by this chapter on  
12 a staggered basis as established by each county as authorized by  
13 section 286-51, the state vehicle weight tax shall likewise be  
14 staggered so that the state vehicle weight tax is collected  
15 together with the county fee. The state vehicle weight tax  
16 shall be deemed delinquent if not paid with the county  
17 registration fee. The tax shall be paid by the owner of each  
18 vehicle to the director of finance of the county in which the  
19 vehicle is registered and shall be collected by the director of  
20 finance of such county together with all other fees and taxes



1 levied by this chapter from the owner of each vehicle and motor  
2 vehicle registered in the county.

3 By the fifteenth day of the month following the month in  
4 which taxes under this section are collected, the director of  
5 finance of each county shall transmit the taxes collected to the  
6 state director of finance for deposit into the state highway  
7 fund.

8 (c) The exemptions provided by sections 249-3 to 249-6  
9 shall apply to this section. The provisions for refunds, and  
10 taxes for fraction of years for vehicles removed from or brought  
11 into the State and for junked vehicles, contained in sections  
12 249-3 and 249-5 shall apply to the tax levied by this section.

13 (d) If it is shown to the satisfaction of the department  
14 of transportation of the State, based upon proper records and  
15 from such other evidence as the department of transportation may  
16 require, that any vehicle with a net vehicle weight of six  
17 thousand pounds or over is used for agricultural purposes the  
18 owner thereof may obtain a refund of all taxes thereon imposed  
19 by this section. The department of transportation shall  
20 prescribe rules to administer such refunds.



1 (e) The counties shall be reimbursed the incremental costs  
2 incurred in the collection and administration of taxes and fees  
3 imposed under section 249-31 and this section; the amount of  
4 reimbursement shall be determined by the director of  
5 transportation.

6 (f) For purposes of this section, a "permanently totally  
7 disabled veteran" is a veteran who:

8 (1) Is determined by the United States Department of  
9 Veterans Affairs or its predecessor to have a service-  
10 connected one hundred per cent disability rating for  
11 compensation; or

12 (2) Has a service-connected disability rating of one  
13 hundred per cent and is in receipt of disability  
14 retirement pay from any branch of the uniformed armed  
15 services."

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 on July 1, 2015.

19 INTRODUCED BY: Will Espino



**Report Title:**

Vehicle Weight Tax; Disabled Veterans

**Description:**

Provides for a state vehicle weight tax for a vehicle registered to certain permanently totally disabled veterans of \$50 for a vehicle that has a net weight of ten thousand pounds or less, or \$100 for a vehicle that has a net weight of more than ten thousand pounds.

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