

JAN 19 2018

A BILL FOR AN ACT

RELATING TO ELECTRIC VEHICLES.

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

SECTION 1. Chapter 235, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

"§235- Electric vehicle tax credit. (a) Each individual taxpayer, who files an individual income tax return for a taxable year, and who is not claimed or is not otherwise eligible to be claimed as a dependent by another taxpayer for federal or Hawaii state individual income tax purposes, and who purchases an electric vehicle, may claim a tax credit against the taxpayer's individual income tax liability for the taxable year for which the individual income tax return is being filed.

(b) The amount of the credit shall be \$2,000 for each electric vehicle purchased by the taxpayer.

(c) If the tax credit claimed by the taxpayer under this section exceeds the amount of the income tax payments due from the taxpayer, the excess of credit over payments due shall be refunded to the taxpayer; provided that no refunds or payments



1 on account of the tax credit allowed by this section shall be
2 made for amounts less than \$1.

3 (d) The director of taxation:

4 (1) Shall prepare such forms as may be necessary to claim
5 a credit under this section;

6 (2) May require proof of the claim for the tax credit; and

7 (3) May adopt rules pursuant to chapter 91 necessary to
8 effectuate the purposes of this section.

9 (e) All of the provisions relating to assessments and
10 refunds under this chapter and under section 231-23(c)(1) shall
11 apply to the tax credit under this section.

12 (f) Claims for the tax credit under this section,
13 including any amended claims, shall be filed on or before the
14 end of the twelfth month following the taxable year for which
15 the credit may be claimed.

16 (g) For purposes of this section, "electric vehicle" has
17 the same meaning as in section 291-71."

18 SECTION 2. Section 196-9, Hawaii Revised Statutes, is
19 amended by amending subsection (c) to read as follows:

20 "(c) With regard to motor vehicles and transportation
21 fuel, each agency shall:



- 1 (1) Comply with Title 10, Code of Federal Regulations,
2 Part 490, Subpart C, "Mandatory State Fleet Program",
3 if applicable;
- 4 (2) Comply with all applicable state laws regarding
5 vehicle purchases;
- 6 (3) Once federal and state vehicle purchase mandates have
7 been satisfied, purchase the most fuel-efficient
8 vehicles that meet the needs of their programs;
9 provided that life cycle cost-benefit analysis of
10 vehicle purchases shall include projected fuel costs;
- 11 (4) Purchase alternative fuels and ethanol blended
12 gasoline when available;
- 13 (5) Evaluate a purchase preference for biodiesel blends,
14 as applicable to agencies with diesel fuel purchases;
- 15 (6) Promote efficient operation of vehicles;
- 16 (7) Use the most appropriate minimum octane fuel; provided
17 that vehicles shall use 87-octane fuel unless the
18 owner's manual for the vehicle states otherwise or the
19 engine experiences knocking or pinging;



(8) Beginning with fiscal year 2005-2006 as the baseline, collect and maintain, for the life of each vehicle acquired, the following data:

(A) Vehicle acquisition cost;

(B) United States Environmental Protection Agency rated fuel economy;

(C) Vehicle fuel configuration, such as gasoline, diesel, flex-fuel gasoline/E85, and dedicated propane;

(D) Actual in-use vehicle mileage;

(E) Actual in-use vehicle fuel consumption; and

(F) Actual in-use annual average vehicle fuel economy; and

(9) Beginning with fiscal year 2005-2006 as the baseline with respect to each agency that operates a fleet of thirty or more vehicles, collect and maintain, in addition to the data in paragraph (8), the following:

(A) Information on the vehicles in the fleet, including vehicle year, make, model, gross vehicle weight rating, and vehicle fuel configuration;



(B) Fleet fuel usage, by fuel;

(C) Fleet mileage; and

(D) Overall annual average fleet fuel economy and average miles per gallon of gasoline and diesel[-]; and

(10) Purchase electric vehicles to replace existing vehicles as needed; provided that by 2030, all vehicles used by each agency shall be electric vehicles."

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

SECTION 4. This Act shall take effect upon its approval; provided that the tax credit established by section 1 of this Act shall apply to taxable years beginning after December 31, 2018.

INTRODUCED BY:

John Doe

Page E. B.
Bureau of
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S.B. NO. 2437

Report Title:

Electric Vehicles; Tax Credit; State Vehicles

Description:

Establishes an electric vehicle tax credit. Requires that all vehicles used by agencies of the State be electric vehicles by 2030.

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

