

**ACT 97**

An Act Relating to the Payment of County Vehicular Taxes and Amending Section 130-2, Revised Laws of Hawaii 1955.

*Be it Enacted by the Legislature of the State of Hawaii:*

SECTION 1. The purpose of this Act is to provide for the payment of county vehicular taxes to the treasurer of the county wherein the vehicle is located.

SECTION 2. Section 130-2 of the Revised Laws of Hawaii 1955 is hereby amended by deleting the first paragraph thereof and substituting in lieu thereof the following:

**"Sec. 130-2. Imposition of tax.** Except as otherwise provided in sections 130-1 to 130-11, the following described vehicles shall be subject to an annual tax, computed according to the net weight of each vehicle in the manner hereinafter provided, to be paid by the owners thereof, which tax shall be collected by the treasurer, or his deputy, of the county in which the vehicle is located at the time of registration and shall become due and payable on January 1 and must be paid before April 1, in each year:".

SECTION 3. This Act shall take effect on January 1, 1964.

(Approved May 29, 1963.) **S.B. 202.**

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