**ACT 116** 

H. B. NO. 1952-72

A Bill for an Act Relating to Bicycles.

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. The legislature finds that many bicycles are purchased during the month of December and are ridden during that month. When the owners of these bicycles license their bicycles in January of the following year, they are forced to pay double taxes, once for the month of December and once for the year beginning in January since there are two different years involved. The legislature further finds that this is a burden that owners of bicycles should not have to bear. Therefore the purpose of this Act is to allow

those persons purchasing bicycles during the month of December to obtain a license during the month of December or later for the succeeding year without having to pay for two years.

SECTION 2. Section 249-14, Hawaii Revised Statutes, is amended to read as follows:

"Sec. 249-14. Bicycle tax. All bicycles used for the conveyance of persons shall be subject to an annual tax of \$1 each to be paid by the owners thereof to the county treasurer or his deputy. This tax shall become due and payable on January 1 and shall be delinquent on March 1 of each year; provided that any bicycle initially acquired after November 30 of a calendar year, previously not registered, shall be exempt from taxation until January 1 of the next calendar year, provided that the tax for the next calendar year shall be paid before January 1. Upon receipt of the tax, the treasurer or his deputy shall number and register each bicycle, for which the tax is paid, in the owner's name and furnish the owner with a metallic tag for the bicycle with number and year marked thereon, charging therefor the sum of 10 cents, which tag the owner shall attach to the bicycle. The metallic tags shall be in such form as the treasurer of the county shall from time to time prescribe. It shall be the duty of the council of each county to purchase a sufficient number of such tags for use therein."

SECTION 3. Statutory material to be repealed is bracketed. New material is underscored. In printing this Act, the revisor of statutes need not include the brackets, the bracketed material, or the underscoring.\*

SECTION 4. This Act shall take effect upon its approval. (Approved May 25, 1972.)

<sup>\*</sup>Edited accordingly.