

ACT 159

H.B. NO. 2102-78

A Bill for an Act Relating to Motor Vehicle Taxes.

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

SECTION 1. Findings and purposes. Chapter 249, Hawaii Revised Statutes, was amended by Act 188, Session Laws of Hawaii 1976 to establish a state vehicle registration fee. This chapter was again amended by Act 195, Session Laws of Hawaii 1977, to establish a state motor vehicle weight tax.

Chapter 286, Hawaii Revised Statutes, was amended by Act 20, First Special Session Laws of Hawaii 1977, to establish a gross weight fee for motor carrier vehicles to defray the administrative costs of the motor carrier safety program.

The purpose of this bill is to provide for improved administrative procedures, eliminate inequities, and provide for the imposition of penalties in relation to the collection of the state vehicle tax and motor carrier gross weight fees.

SECTION 2. Section 249-31, Hawaii Revised Statutes, is amended to read:

“Sec. 249-31 State registration fee. All vehicles and motor vehicles in the State as defined in section 249-1, including antique motor vehicles, except as otherwise provided in sections 249-3 through 249-6 shall be subject to a \$1 vehicle registration fee. The fee shall become due and payable on January 1, and shall be paid before April 1 in each year together with all other taxes and fees levied by this chapter. The respective counties shall collect this fee together with the vehicle registration tax collected for the county and shall transfer the moneys collected under this section to the State to be paid into the state highway fund.”

SECTION 3. Section 249-33, Hawaii Revised Statutes, is amended to read:

“Sec. 249-33 State vehicle weight tax, exemptions. All vehicles and motor

vehicles in the State as defined in section 249-1, including antique motor vehicles, except as otherwise provided in section 249-3 through 249-6, 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 0.45 cents a pound according to the net weight of each vehicle as the "net weight" is defined in section 249-1 up to 6,000 pounds net weight; vehicles over 6,000 pounds and up to 9,000 pounds net weight shall be taxed \$27; vehicles over 9,000 pounds and up to 14,000 pounds net weight shall be taxed \$31.50; vehicles over 14,000 pounds net weight shall be taxed at a flat rate of \$36; provided that in no case shall the tax assessed and collected be less than \$2 nor more than a maximum of \$36.

The tax shall become due and payable on January 1 and shall be paid before April 1 in each year together with all other taxes and fees levied by this chapter. The tax shall be paid by the owner of each vehicle to the director of finance of the county in which the vehicle is registered and shall be collected by the director of finance of such county together with all other fees and taxes levied by this chapter from the owner of each vehicle and motor vehicle registered in the county.

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

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

If it is shown to the satisfaction of the department of transportation of the State, based upon proper records and from such other evidence as the department of transportation may require, that any vehicle with a net vehicle weight of 6,000 pounds or over is used for agricultural purposes the owner thereof may obtain a refund of all taxes thereon imposed by this section. The department of transportation shall prescribe rules and regulations to administer such refunds.

The counties shall be reimbursed the incremental costs incurred in the collection and administration of taxes and fees imposed under section 249-31 and 249-33; the amount of reimbursement shall be determined by the director of transportation."

SECTION 4. Chapter 249, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

"Sec. 249- Delinquent penalties; seizure and sale for tax and fee. Any tax or fee imposed under section 249-33 for any year and not paid before April 1 of such year shall be subject to the penalties provided in section 249-10."

SECTION 5. Section 286-215, Hawaii Revised Statutes, is amended to read:

"Sec. 286-215 Fees and charges. The director shall establish fair and reasonable fees for applications for approval of plans and specifications for construction or modification of a motor vehicle or class of motor vehicles in Hawaii

which will at any time be operated upon the highways as provided in section 286-202(12)."

SECTION 6. Chapter 248, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

"Sec. 248- State Highway fund to defray expenses of motor vehicle safety office. The department of transportation may expend funds from the state highway fund to defray the cost of administration and operation of the motor vehicle safety office."

SECTION 7. Only for the calendar year 1978, each motor carrier, having paid both the gross weight fee under section 286-215 and the state vehicle weight tax under section 249-33 for a motor carrier vehicle, shall be entitled to a refund of the gross weight fee paid.

In addition, only for calendar year 1978, if it is shown to the satisfaction of the department of transportation of the State, based upon proper records and from such other evidence as the department of transportation may require, that any vehicle with a net vehicle weight of 6,000 pounds or over is used for agricultural purposes the owner thereof may obtain a refund of all gross weight fee.

SECTION 8. 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 9. This Act shall take effect upon its approval; provided that SECTION 2 and SECTION 5 of this Act shall take effect on January 1, 1979; and provided further that the State Vehicle Weight Tax on vehicles other than motor vehicles shall take effect on January 1, 1979.

(Approved June 1, 1978.)

*Edited accordingly.