

A Bill for an Act Relating to Refund of Vehicular Weight Tax for Stolen Vehicles.
Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Chapter 249, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

“§249- Tax for fraction of years; refunds for stolen vehicles. (a) Any owner of a vehicle upon which has been paid the annual tax due and payable for the current registration year as required by sections 249-1 to 249-13 and 249-33, and which is stolen as defined by section 708-800 (19), shall be entitled to a refund of a portion of the tax, computed at the rate of eight and one-third per cent of the annual tax for each full month remaining in the registration year after the theft upon presenting to the director of finance an affidavit setting forth:

(1) Salient facts as to the theft; and

(2) If the vehicle is recovered, the facts relative to the recovery of the vehicle, together with the police report of the theft and such other relevant facts as may be required by the director of finance. Application for such refund shall not be made until after the end of the registration year for which the taxes have been paid.

(b) If a vehicle is stolen before the payment of the current tax thereon; and, if the owner recovers the vehicle prior to the expiration of the current registration year, the owner shall thereafter be permitted to operate the vehicle only upon presenting to the director of finance:

(1) An affidavit setting forth salient facts as to the theft and recovery;

(2) The police report of the theft; and

(3) Payment of the current year’s tax, less eight and one-third per cent of such tax for each full month between the theft and recovery of the vehicle, toge-

ther with any unpaid taxes for any prior year required under sections 249-1 to 249-13 if applicable; provided that in no case shall the tax assessed and collected for any vehicle hereunder be less than \$1.

(c) Any tax or refund due and owing under this section upon the recovery of a stolen vehicle, and not paid when the owner begins operating such vehicle, shall become delinquent and a penalty as prescribed under section 249-10 shall be added to and become a part of the delinquent tax. No refunds shall be allowed after the end of the registration year following the theft of the vehicle.”

SECTION 2. New statutory material is underscored.*

SECTION 3. This Act shall take effect on January 1, 1982.

(Approved June 8, 1981.)

*The text has been edited pursuant to HRS §23G-16.5, authorizing omission of the brackets, bracketed material, and underscoring.