

ACT 50

S.B. NO. 572

A Bill for an Act Relating to State Vehicle Registration Fee and Weight Tax.

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

SECTION 1. This Act is hereby declared an urgency measure deemed necessary in the public interest.

The following is a statement constituting such urgency:

Pursuant to section 286-51, Hawaii Revised Statutes, the counties, other than Maui County, will have implemented the collection of their vehicle registration fees on a staggered basis on January 1, 1981. The state vehicle weight tax and registration fee are collected by the counties together with their vehicle registration taxes and fees. It is beneficial for the public to register their vehicles on a staggered basis throughout the year to improve service by reducing peak load during the present renewal period of January 1 to March 31 of each year.

Sections 249-31 and 249-33, Hawaii Revised Statutes, however, do not provide for a staggered method of collecting the state vehicle weight tax and registration fee.

Since the State does not have a staggered system, a dual and contrasting system will substantially increase the cost of collections for both the State and the public.

Therefore, it is essential that the State adopt a staggered system similar to that of the counties for collecting its fees and taxes.

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

“§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; provided that should any county elect to renew motor vehicle registrations on a staggered basis as authorized by section 286-51, the state registration shall likewise be staggered so that the state registration fee is collected together with the county fee. The state registration fee shall be deemed delinquent if not paid with the county registration fee. 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:

“§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 sections 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; provided that should any county elect to renew motor vehicle registrations on a staggered basis as authorized by section 286-51, the state vehicle weight tax shall likewise be staggered so that the state vehicle weight tax is collected together with the county fee. The state vehicle weight tax shall be deemed delinquent if not paid with the county registration fee. 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 this section; the amount of reimbursement shall be determined by the director of transportation.”

SECTION 4. Section 249-34, Hawaii Revised Statutes, is amended to read:
“§249-34 Delinquent penalties; seizure and sale for tax and fee. Any tax or fee imposed under sections 249-31 and 249-33 for any year and not paid when due shall be subject to the penalties provided in section 249-10.”

SECTION 5. Statutory material to be repealed is bracketed. New material is underscored.*

SECTION 6. This Act shall take effect upon its approval.

(Approved May 26, 1981.)

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