

## ACT 295

S.B. NO. 262

A Bill for an Act Relating to Delinquent Penalties for Late Renewal of Motor Vehicle Registrations.

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

SECTION 1. Section 249-10, Hawaii Revised Statutes, is amended to read as follows:

**“§249-10 Delinquent penalties; seizure and sale for tax.** Any tax imposed by sections 249-1 to 249-13 for any year and not paid before April 1 of such year, or at any subsequent date when due, shall become delinquent and a penalty [of ten per cent thereof] shall be added to, and become part of, the delinquent tax. The amount of the delinquency penalty shall be established by the county's legislative body. Any vehicle not having the number plates required by sections 249-1 to 249-13, or any vehicle upon which taxes are delinquent as hereinbefore provided, may be seized, wherever found, by the director of finance or by any police officer, and held for a period of ten days, during which time the vehicle shall be subject to redemption by its owner by payment of the taxes due, together with the delinquent penalties and the cost of storage and other charges incident to the seizure of the vehicle. The director of finance, chief of police, or any police officer shall be deemed to have seized and taken possession of any vehicle, after having securely sealed it where located and posted a notice upon the vehicle, setting forth the fact that it has been seized for taxes and warning all other persons from molesting it under penalty provided by section 249-11.

All vehicles so seized and sealed shall remain at the place of seizure or at such other place as the director of finance may direct, at the expense and risk of the owner. If the owner of the vehicle fails to redeem it within ten days after seizure, the vehicle may be sold by the director of finance at public auction to the highest bidder for cash, after giving ten [days'] days public notice thereof in a newspaper of general circulation published in the county, or by posting notices thereof in at least three public places in the district where the vehicle was seized. The amount realized at the sale, less the amount of the tax and penalty due, together with all costs incurred in advertising, storing, and selling the vehicle and all other charges incident to the seizure and sale, shall be paid to the owner of the vehicle. If no claim for the surplus is filed with the director of finance within sixty days from the date of the sale, the surplus shall be paid into the county treasury as a government realization and all claim to such sum shall thereafter be forever barred.

The owner of any antique motor vehicle shall be exempt from the tax and delinquent penalty imposed under this chapter for the entire period of non-use; provided that the owner of the antique motor vehicle shall first present to the director of finance a signed and sworn certificate attesting to the antique motor vehicle's period of non-use.”

SECTION 2. Statutory material to be repealed is bracketed. New material is underscored.

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

(Approved July 2, 1982.)