

ACT 78

S.B. NO. 590

A Bill for an Act Relating to License Plates of Stored Vehicles.

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

SECTION 1. Section 249-5, Hawaii Revised Statutes, is amended to read as follows:

**“§249-5 Exemptions for stored vehicles; refunds.** All vehicles taxable under sections 249-1 to 249-13, which are stored so that they are not used for transportation, or for the other purposes covered by section 249-2, shall be exempt from the tax imposed under this chapter for the period of storage; provided that the owner of each such vehicle shall first present to the director of finance a signed and sworn affidavit stating the fact of such storage, together with such other relevant facts as may be required by the director of finance and shall surrender the last issued certificate of registration, license plates, and emblem for such vehicle. If the affidavit, certificate of registration, license plates, and emblem are presented to the director of finance after the expiration of the vehicle’s registration period, then the unpaid tax for each month the license plates could have been validated with an emblem plus the fee for the currently issued license plates and emblem shall be paid in full upon presenting the affidavit. Should the affidavit be presented to the director of finance after payment of the current year’s tax, then a portion of the tax, for each full month remaining in such current year shall be refunded

upon completion of all storage requirements, but no refund shall be made for a period less than one month. The director of finance may dispose of the license plates for any vehicle whose registration has been expired for more than one year, and the owner shall be required to purchase new license plates and a new emblem upon removing the vehicle from storage.”

SECTION 2. New statutory material is underscored.

SECTION 3. This Act shall take effect upon its approval.

(Approved May 30, 1987.)