

A Bill for an Act Relating to Claims for Overpayment of Taxes.

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

SECTION 1. The purpose of this Act is to afford relief to General Motors dealers in the State who made use tax payments to the State on imported motor vehicles, not realizing that the General Motors Overseas Distribution Corporation, for the period from 1969 to 1978, had made excise tax payments on the same motor vehicles. If the General Motors dealers had known that General Motors Overseas Distribution Corporation had made such excise tax payments, the General Motors dealers would not have incorrectly paid the use taxes.

SECTION 2. The statute of limitations under sections 237-40, 238-7, and 238-13, Hawaii Revised Statutes, is hereby waived by the State for a claim for a credit or refund for the payment of use taxes by any General Motors dealers in the State, if the claim is based on an excise tax payment made by the General Motors Overseas Distribution Corporation for the period from 1969 to 1978; provided that the claim is made before August 1, 1991; and provided further that the sum credited or refunded shall not exceed \$2,125,203.90. Any refund due under this Act shall be made without interest and shall be made in a single lump sum.

SECTION 3. This Act shall take effect upon its approval and shall be repealed on December 31, 1993.

(Approved June 26, 1990.)