

A Bill for an Act Relating to Rental Motor Vehicle and Tour Vehicle Surcharge Tax.

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

SECTION 1. Section 251-1, Hawaii Revised Statutes, is amended:

1. By amending the definition of "tour vehicle" to read:

"Tour vehicle" means any vehicle, including vans, minibuses, and buses used for the purpose of ~~transporting~~ persons for pleasure or sightseeing trips[.], or transporting persons to pleasure or sightseeing cruises or destinations. The term does not include any vehicle used solely for the purposes of transporting individuals to and from a place of work or a public or private school or of transporting persons with disabilities."

2. By amending the definition of "tour vehicle operator" to read:

"Tour vehicle operator" means a person [regulated by the public utilities commission under chapter 271 and engaged in the business of transporting persons via tour vehicles.] who owns, manages, or dispatches tour vehicles."

SECTION 2. Section 251-2, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

"(b) There is levied and shall be assessed and collected each month a tour vehicle surcharge tax of:

- (1) \$65 for each tour vehicle used or partially used during the month [and categorized by the public utilities commission as an eighteen or over passenger carrier vehicle] that falls into the over twenty-five passenger seat category; and [of]
- (2) \$15 for each tour vehicle used or partially used during the month [and categorized by the public utilities commission as an eight to seventeen passenger carrier vehicle.] that falls into the eight to twenty-five passenger seat category.

The tour vehicle surcharge tax shall be levied upon the tour vehicle operator."

SECTION 3. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 4. This Act, upon its approval, shall apply to taxable years beginning after December 31, 1992.

(Approved May 27, 1992.)