

## ACT 185

S.B. NO. 530

A Bill for an Act Relating to Motor Vehicle Registration.

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

SECTION 1. Section 249-3, Hawaii Revised Statutes, is amended to read as follows:

**“§249-3 Tax for fraction of years, refunds; removal from State; junked vehicles; vehicles brought into the State.** (a) Whenever it is clear to the director of finance that any vehicle taxable under sections 249-1 to 249-13 has been acquired or has been removed from storage, where it was not used for transportation or for other purposes covered by section 249-2[, subsequent to January 1 of the current year,] by the person seeking to register the vehicle, and [such] the vehicle is not subject to unpaid taxes for the same or any prior year under sections 249-1 to 249-13, the tax to be paid thereon shall be as provided under sections 249-1 to 249-13 less [eight and one-third per cent of such] the tax for each full month of the then calendar year which shall have elapsed at the date the vehicle was acquired or removed from storage[; provided that in].

(b) In no case shall the tax assessed and collected for any vehicle [hereunder] under this section be less than \$1[; and provided further:

(1) That any].

Any vehicle owned and brought into the State by any person shall be exempt from this chapter relative to the payment of taxes and display of number plates for twelve months or the remaining portion of the current registration period, whichever is less, for which the taxes have been paid on [such] the vehicle by the owner thereof in compliance with the law of the state or country in which the vehicle is licensed, and shall display on the vehicle the number plates for the current year required by the law of [such] the state or country[; and

(2) That if].

If any owner of a vehicle upon which has been paid the annual tax due and payable for the current year as required by sections 249-1 to 249-13, intends to remove from the State [such] the vehicle and not bring it back to the State during

the same year, or if the owner junks the vehicle during the year for which the annual tax as required has been paid, the owner [shall], upon presenting to the director of finance a signed [and sworn affidavit stating, (A) the] statement setting forth:

- (1) The intention to remove the vehicle from the State, the date of intended shipment of the vehicle, the name of the vessel by which the shipment is intended; or [(B) the]
- (2) The intention to junk a vehicle; together with [such] other relevant facts as may be required by the director of finance, and upon surrender of the current license plates and any other documents as may be required by the director of finance for [such] the vehicle[.];

shall become entitled to a refund of a portion of the tax, prorated on the basis of months remaining in [such] the year [(i) after]:

- (A) After the intended removal[, or (ii) after];
- (B) After the junking[.]; or [(iii) after]
- (C) After the surrender of the license plates[.];

whichever is the later.

From the date of the surrender of the license plates, in the case of the intended removal, the vehicle [shall], except for the purpose of driving the same to the place of embarkation, shall be deemed an unlicensed vehicle, and shall be permitted, should it be brought back to the State prior to the expiration of [such] the year, to be operated in the State only upon payment to the director of finance of the entire amount of tax refunded. No vehicle taxable under sections 249-1 to 249-13 shall be removed from the State unless the owner thereof has first paid the annual tax due and payable thereon for the current year as required herein and has thereupon become entitled to a refund of a portion of the tax paid. The director of finance shall accept the junking of a vehicle not currently registered; provided that the owner of each [such] vehicle shall first present to the director of finance a signed [and sworn affidavit stating] statement of the fact of [such] the junking together with such other relevant facts as may be required by the director of finance and [such] the owner shall surrender the last issued certificate of registration, certificate of ownership, and license plates for each [such] vehicle.

If a previously junked vehicle is re-registered, the certificates of title and registration for the vehicle shall contain a statement indicating that the vehicle had been previously junked. A physical inspection of the vehicle identification number shall be required as a condition precedent to registration.”

SECTION 2. 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] statement of the fact of [such] the 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] the 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] the 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 3. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 4. This Act shall take effect on July 1, 1993.

(Approved June 9, 1993.)