

ACT 45

S.B. NO. 1458

A Bill for an Act Relating to Use Tax Reports.

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

SECTION 1. Chapter 238, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

“§238- Report by dealers. Every dealer, as defined in section 437-1.1, shall submit a report to the director, on or before the last day of each calendar month, for all motor vehicles delivered by the dealer in the prior month as a courtesy delivery. The report shall contain the name and address of the dealer making the courtesy delivery, name and address of the seller of the vehicle, type of motor vehicle, the landed value of the vehicle, the name and address of the purchaser or importer, the date of importation, and other information relevant to the courtesy delivery as requested by the director.

As used in this section, “courtesy delivery” means the preparation for delivery and the delivery by a dealer of a motor vehicle imported into the State by a person who purchased the motor vehicle from an out-of-state motor vehicle manufacturer or an out-of-state dealer and does not apply to motor vehicles sold by the in-state dealer.”

SECTION 2. New statutory material is underscored.¹

SECTION 3. This Act shall take effect on July 1, 1993.

(Approved April 22, 1993.)

Note

1. Edited pursuant to HRS §23G-16.5.