

ACT 67

H.B. NO. 390

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

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

SECTION 1. Section 251-2, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

“(a) There is levied and shall be assessed and collected each month a rental motor vehicle surcharge tax of \$2 a day, except that for the period of September 1,

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1999, to August 31, 2007, the tax shall be \$3 a day, or any portion of a day that a rental motor vehicle is rented or leased. The rental motor vehicle surcharge tax shall be levied upon the lessor; provided that the tax shall not be levied on the lessor [~~during the period September 1, 1999, to August 31, 2007;~~] if:

- (1) The lessor is renting the vehicle to replace a vehicle of the lessee that is being repaired; and
- (2) The repair order for the vehicle is retained by the lessor for four years for verification purposes.”

SECTION 2. Statutory material to be repealed is bracketed and ~~stricken~~.

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

(Approved May 23, 2005.)