
A BILL FOR AN ACT

RELATING TO VEHICLE TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 249-33, Hawaii Revised Statutes, is
2 amended by amending the title and subsections (a) and (b) to
3 read as follows:

4 "~~§249-33 State vehicle [weight] tax, exemptions.~~ (a) All
5 vehicles and motor vehicles in the State as defined in section
6 249-1, including antique motor vehicles, except as otherwise
7 provided in sections 249-3 to 249-6, in addition to all other
8 fees and taxes levied by this chapter, shall be subject to an
9 annual state vehicle [weight] tax. The tax shall be levied by
10 the county director of finance [~~at the rate of .75 cents a pound~~
11 ~~according to the net weight of each vehicle as the "net weight"~~
12 ~~is defined in section 249-1 up to and including four thousand~~
13 ~~pounds net weight; vehicles over four thousand pounds and up to~~
14 ~~and including seven thousand pounds net weight shall be taxed at~~
15 ~~the rate of 1.00 cent a pound; vehicles over seven thousand~~
16 ~~pounds and up to and including ten thousand pounds net weight~~
17 ~~shall be taxed at the rate of 1.25 cents a pound; vehicles over~~
18 ~~ten thousand pounds net weight shall be taxed at a flat rate of~~



1 ~~\$150.]~~ based upon the fair market value of the vehicle and
2 assessed at the rate of \$ _____ per \$100 of fair market value.
3 The director of transportation shall adopt rules pursuant to
4 chapter 91 pursuant to which fair market value shall be
5 calculated.

6 (b) The tax shall become due and payable on January 1 and
7 shall be paid before April 1 in each year together with all
8 other taxes and fees levied by this chapter; provided that
9 should any county elect to renew motor vehicle registrations on
10 a staggered basis as authorized by section 286-51, the state
11 vehicle [~~weight~~] tax shall likewise be staggered so that the
12 state vehicle [~~weight~~] tax is collected together with the county
13 fee. The state vehicle [~~weight~~] tax shall be deemed delinquent
14 if not paid with the county registration fee. The tax shall be
15 paid by the owner of each vehicle to the director of finance of
16 the county in which the vehicle is registered and shall be
17 collected by the director of finance of such county together
18 with all other fees and taxes levied by this chapter from the
19 owner of each vehicle and motor vehicle registered in the
20 county.

21 By the fifteenth day of the month following the month in
22 which taxes under this section are collected, the director of



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1 finance of each county shall transmit the taxes collected to the
 2 state director of finance for deposit into the state highway
 3 fund."

4 SECTION 2. Statutory material to be repealed is bracketed
 5 and stricken. New statutory material is underscored.

6 SECTION 3. This Act shall take effect on July 1, 2006.
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HB 2554

Report Title:

Vehicle Tax; Fair Market Value

Description:

Repeals state vehicle weight tax and imposes tax based on fair market value of the vehicle instead.

