

JAN 23 2009

A BILL FOR AN ACT

RELATING TO THE RENTAL MOTOR VEHICLE AND TOUR VEHICLE SURCHARGE
TAX.

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

1 SECTION 1. Section 251-2, Hawaii Revised Statutes, is
2 amended to read as follows:

3 **"§251-2 Rental motor vehicle and tour vehicle surcharge**

4 **tax.** (a) There is levied and shall be assessed and collected

5 each month a rental motor vehicle surcharge tax of \$2 a day,

6 except that for the period of September 1, 1999, to August 31,

7 2011, the tax shall be [~~\$3~~] \$ _____ a day, or any portion of

8 a day that a rental motor vehicle is rented or leased[-];

9 provided that of the foregoing surcharge tax amount, \$3 shall be

10 deposited into the state highway fund pursuant to section 248-9,

11 and any amount collected in excess of \$3 shall be deposited into

12 the general fund. The rental motor vehicle surcharge tax shall

13 be levied upon the lessor; provided that the tax shall not be

14 levied on the lessor if:

15 (1) The lessor is renting the vehicle to replace a vehicle

16 of the lessee that is being repaired; and



1 (2) A record of the repair order for the vehicle is
2 retained either by the lessor for two years for
3 verification purposes or by a motor vehicle repair
4 dealer for two years as provided in section 437B-16.

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

7 (1) [~~\$65~~] \$ _____ for each tour vehicle used or
8 partially used during the month that falls into the
9 over twenty-five passenger seat category; and

10 (2) [~~\$15~~] \$ _____ for each tour vehicle used or
11 partially used during the month that falls into the
12 eight to twenty-five passenger seat category[~~-~~];

13 provided that of the monthly tour vehicle surcharge tax amount
14 assessed and collected for each tour vehicle pursuant to
15 paragraph (1), \$65 shall be deposited into the state highway
16 fund under section 248-9, and any amount collected in excess of
17 \$65 shall be deposited into the general fund; provided further
18 that of the monthly tour vehicle surcharge tax amount assessed
19 and collected for each tour vehicle pursuant to paragraph (2),
20 \$15 shall be deposited into the state highway fund under section
21 248-9, and any amount collected in excess of \$15 shall be
22 deposited into the general fund.




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

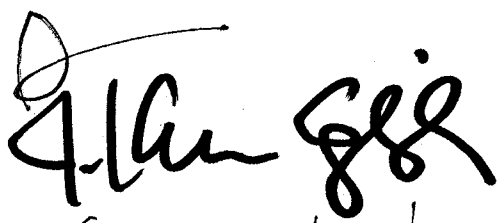
3 SECTION 2. Statutory material to be repealed is bracketed
4 and stricken. New statutory material is underscored.

5 SECTION 3. This Act shall take effect on July 1, 2009.

6

INTRODUCED BY: 





Norman Sakum

Michelle N. Sidani

Clara K. Nishihara



Report Title:

Transportation; Rental Motor Vehicle Surcharge Tax

Description:

Increases the rental motor vehicle and tour vehicle surcharge tax.

