

# HOUSE OF REPRESENTATIVES

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AMENDMENT TO: House Bill 1097 HD 1

CHIEF CLERK'S OFFICE  
HOUSE OF  
REPRESENTATIVES

OFFERED BY: Representative George Fontaine

DATE: March 08, 2011


SECTION 1. House Bill 1097 House Draft 1 is amended by adding a new section 2, to read as follows:

SECTION 2. 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, 1999, to August 31, 2011, 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 if:

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

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ee that is being repaired; and

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

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

- (1) \$65 for each tour vehicle used or partially used during the month that falls into the over twenty-five passenger seat category; and
- (2) \$15 for each tour vehicle used or partially used during the month that falls into the eight to twenty-five passenger seat category.

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

(c) Except as provided in this section, and notwithstanding any other law to the contrary all taxes collected under §251-2 and deposited into the state highway fund shall only be used for the purposes in §248-9 and shall not be transferred to the General Fund or any other fund except for purposes allowed in 248-9 (3)."