

HOUSE OF REPRESENTATIVES

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AMENDMENT TO: HB1102 House Draft 2

CHIEF CLERK'S OFFICE
HOUSE OF
REPRESENTATIVES

OFFERED BY: Representative George Fontaine


DATE: March 08, 2011

SECTION 1. House Bill 1101 House Draft 2 is amended by adding a new section 1, to read as follows:

SECTION 1. Section 249-33, Hawaii Revised Statutes, is amended by amending subsection (a) to read as follows:

"(a) All vehicles and motor vehicles in the State as defined in section 249-1, including antique motor vehicles, except as otherwise provided in sections ~~[249-3 to]~~ 249-4, 249-5.5, 249-6, and 249-6.5, in addition to all other fees and taxes levied by this chapter, shall be subject to an annual state vehicle weight tax. The tax shall be levied by the county director of finance at the rate of ~~[-.75]~~ 1.75 cents a pound according to the net weight of each vehicle as the "net weight"

is defined in section 249-1 up to and

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including four thousand pounds net weight; vehicles over four thousand pounds and up to and including seven thousand pounds net weight shall be taxed at the rate of [~~1.00-cent~~] 2 cents a pound; vehicles over seven thousand pounds and up to and including ten thousand pounds net weight shall be taxed at the rate of [~~1.25~~] 2.25 cents a pound; vehicles over ten thousand pounds net weight shall be taxed at a flat rate of [~~\$150.~~] \$300."

(b) The tax shall become due and payable in each year together with all other taxes and fees levied by this chapter on a staggered basis as established by each county as authorized by section 286-51, the state vehicle weight tax shall likewise be staggered so that the state vehicle weight tax is collected together with the county fee. The state vehicle weight tax shall be deemed delinquent if not paid with the county registration fee. The tax shall be paid by the owner of each vehicle to the director of finance of the county in which the vehicle is registered and shall be collected by the director of finance of such county together with all other fees and taxes levied by this chapter from the owner of each vehicle and motor vehicle registered in the county.

By the fifteenth day of the month following the month in which taxes under this section are collected, the director of finance of each county shall transmit the taxes collected to the

state director of finance for deposit into the state highway fund.

(c) The exemptions provided by sections 249-3 to 249-6 shall apply to this section. The provisions for refunds, and taxes for fraction of years for vehicles removed from or brought into the State and for junked vehicles, contained in sections 249-3 and 249-5 shall apply to the tax levied by this section.

(d) If it is shown to the satisfaction of the department of transportation of the State, based upon proper records and from such other evidence as the department of transportation may require, that any vehicle with a net vehicle weight of six thousand pounds or over is used for agricultural purposes the owner thereof may obtain a refund of all taxes thereon imposed by this section. The department of transportation shall prescribe rules to administer such refunds.

(e) The counties shall be reimbursed the incremental costs incurred in the collection and administration of taxes and fees imposed under section 249-31 and this section; the amount of reimbursement shall be determined by the director of transportation. "

(f) Except as provided in this section, and notwithstanding any other law to the contrary all taxes collected under §249-33 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
the purposes allowed in §248-9 (3).