
A BILL FOR AN ACT

RELATING TO TRANSPORTATION.

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

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

3 "(a) There is levied and shall be assessed and collected
4 each month a rental motor vehicle surcharge tax of \$7.50 a day,
5 except that after June 30, [~~2012~~] 2017, the tax shall be \$3 a
6 day, or any portion of a day that a rental motor vehicle is
7 rented or leased. The rental motor vehicle surcharge tax shall
8 be levied upon the lessor; provided that the tax shall not be
9 levied on the lessor if:

10 (1) The lessor is renting the vehicle to replace a vehicle
11 of the lessee that is being repaired; and

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

16 SECTION 2. Section 251-5, Hawaii Revised Statutes, is
17 amended to read as follows:



1 "§251-5 Remittances. All remittances of surcharge taxes
2 imposed under this chapter shall be made by cash, bank draft,
3 cashier's check, money order, or certificate of deposit to the
4 office of the taxation district to which the return was
5 transmitted. The department shall deposit the moneys into the
6 state treasury to the credit of the state highway fund; provided
7 that of the rental motor vehicle surcharge taxes assessed and
8 collected pursuant to section 251-2(a), the equivalent of
9 [~~\$4.50~~] \$3.50 of the tax assessed and collected per day shall be
10 deposited into the state treasury to the credit of the general
11 fund."

12 SECTION 3. Act 104, Session Laws of Hawaii 2011, is
13 amended by amending section 8 to read as follows:

14 "SECTION 8. This Act shall take effect on June 30, 2011;
15 provided that part II of this Act shall take effect on July 1,
16 2011; provided further that on June 30, [~~2012,~~] 2017, sections 4
17 and 5 of this Act shall be repealed and sections 251-5 and 261-
18 7, Hawaii Revised Statutes, shall be reenacted in the form in
19 which they read on the day before the effective date of this
20 Act."

21 SECTION 4. Statutory material to be repealed is bracketed
22 and stricken. New statutory material is underscored.



H.B. NO. 2800

1 SECTION 5. This Act shall take effect on June 29, 2012.

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INTRODUCED BY:

Calvin L. Boy

JAN 25 2012



H.B. NO. 2800

Report Title:
Transportation

Description:
Reduces remittance of rental vehicle surcharge to the general fund from \$4.50 to \$3.50. Extends sunset date for Act 104, sections 4 and 5, SLH 2011, from 2012 to 2017.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

