
A BILL FOR AN ACT

RELATING TO RENTAL MOTOR VEHICLE SURCHARGE TAX.

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

1 SECTION 1. The purpose of this Act is to maintain a rental
2 motor vehicle surcharge tax of \$3 a day.

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

5 "(a) There is levied and shall be assessed and collected
6 each month a rental motor vehicle surcharge tax of [~~\$2 a day,~~
7 ~~except that for the period of September 1, 1999, to August 31,~~
8 ~~2011, the tax shall be]~~ \$3 a day, or any portion of a day that a
9 rental motor vehicle is rented or leased. The rental motor
10 vehicle surcharge tax shall be levied upon the lessor; provided
11 that the tax shall not be levied on the lessor if:

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

14 (2) A record of the repair order for the vehicle is
15 retained either by the lessor for two years for
16 verification purposes or by a motor vehicle repair

17 dealer for two years as provided in section 437B-16."



1 SECTION 3. There is appropriated out of the state highway
2 fund the sum of \$ or so much thereof as may be necessary
3 for fiscal year 2011-2012 and the same sum or so much thereof as
4 may be necessary for fiscal year 2012-2013 for the operations
5 and maintenance of the state highways program.

6 The sums appropriated shall be expended by the department
7 of transportation for the purposes of this Act.

8 SECTION 4. Statutory material to be repealed is bracketed
9 and stricken.

10 SECTION 5. This Act shall take effect on July 1, 2011.



Report Title:

Rental Motor Vehicle; Surcharge; Surcharge Tax; State Highway Fund; Operations; Maintenance; Appropriation

Description:

Adjusts the rental motor vehicle surcharge tax. Makes appropriation from the state highway fund. Effective July 1, 2011. (SB1324 HD1)

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