

JAN 18 2013

A BILL FOR AN ACT

RELATING TO VEHICULAR TAXES.

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

1 SECTION 1. Section 249-33, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "**§249-33 State vehicle weight tax, exemptions.** (a) All
4 vehicles and motor vehicles in the State as defined in section
5 249-1, including antique motor vehicles, except as otherwise
6 provided in sections 249-4, 249-5.5, 249-6, and 249-6.5, in
7 addition to all other fees and taxes levied by this chapter,
8 shall be subject to an annual state vehicle weight tax. The tax
9 shall be levied by the county director of finance at the rate of
10 1.75 cents a pound according to the net weight of each vehicle
11 as the "net weight" is defined in section 249-1 up to and
12 including four thousand pounds net weight; vehicles over four
13 thousand pounds and up to and including seven thousand pounds
14 net weight shall be taxed at the rate of 2.00 cents a pound;
15 vehicles over seven thousand pounds and up to and including ten
16 thousand pounds net weight shall be taxed at the rate of 2.25
17 cents a pound; vehicles over ten thousand pounds net weight
18 shall be taxed at a flat rate of \$300[-]; provided that a



1 totally and permanently disabled veteran, as defined in
2 subsection (f), shall be subject to an annual state vehicle
3 weight tax on only one vehicle registered to the totally and
4 permanently disabled veteran, as follows:

- 5 (1) For a vehicle up to and including ten thousand pounds
6 net weight, a flat rate of \$50; and
7 (2) For a vehicle over ten thousand pounds net weight, a
8 flat rate of \$100.

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



1 By the fifteenth day of the month following the month in
2 which taxes under this section are collected, the director of
3 finance of each county shall transmit the taxes collected to the
4 state director of finance for deposit into the state highway
5 fund.

6 (c) The exemptions provided by sections 249-3 to 249-6
7 shall apply to this section. The provisions for refunds, and
8 taxes for fraction of years for vehicles removed from or brought
9 into the State and for junked vehicles, contained in sections
10 249-3 and 249-5 shall apply to the tax levied by this section.

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

19 (e) The counties shall be reimbursed the incremental costs
20 incurred in the collection and administration of taxes and fees
21 imposed under section 249-31 and this section; the amount of



1 reimbursement shall be determined by the director of
2 transportation.

3 (f) For purposes of this section, a "totally and
4 permanently disabled veteran" is a person who:

5 (1) Is a resident of Hawaii;

6 (2) Has been honorably discharged from any branch of the
7 uniformed armed services of the United States; and

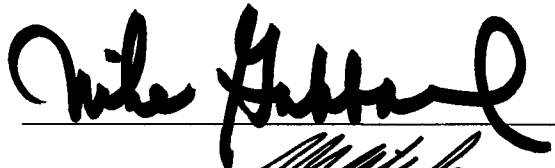
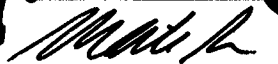
8 (3) Has been determined by the United States Department of
9 Veterans Affairs or its predecessor to have a service-
10 connected one hundred per cent disability rating for
11 purposes of receiving disability compensation from the
12 United States Department of Veterans Affairs or its
13 predecessor; or is receiving disability retirement pay
14 from the United States Department of Veterans Affairs
15 or its predecessor."

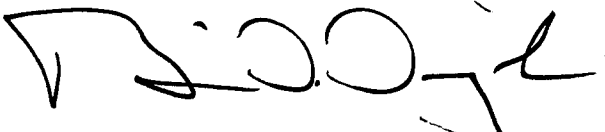
16 SECTION 2. Statutory material to be repealed is bracketed
17 and stricken. New statutory material is underscored.

18 SECTION 3. This Act shall take effect on July 1, 2013.

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INTRODUCED BY:



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Report Title:

Vehicle Weight Tax; Disabled Veterans

Description:

Establishes a flat rate on the annual state vehicle weight tax for only one vehicle registered to certain totally and permanently disabled veterans. Defines "totally and permanently disabled veteran".

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

