
A BILL FOR AN ACT

RELATING TO RENTAL MOTOR VEHICLE MARKETPLACE FACILITATORS.

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

1 SECTION 1. Chapter 251, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§251- Rental motor vehicle marketplace facilitators.

5 (a) A rental motor vehicle marketplace facilitator, as defined
6 under section 251-1, shall be deemed the rental motor vehicle
7 lessor for purposes of section 251-2.

8 (b) Any person other than a rental motor vehicle
9 marketplace facilitator who provides a forum, whether physical
10 or electronic, in which rental motor vehicle lessors list or
11 advertise rental motor vehicles for lease and takes or processes
12 lease orders shall:

13 (1) Post a conspicuous notice on its forum that informs
14 rental motor vehicle lessors intending to lease rental
15 motor vehicles in this State that the rental motor
16 vehicle lessor is required to pay the rental motor



1 vehicle and tour vehicle surcharge tax under section
2 251-2; and

3 (2) No later than the twentieth day of the fourth month
4 following the close of the taxable year, submit a
5 report to the department that includes, with respect
6 to each rental motor vehicle lessor, the following:

7 (A) The rental motor vehicle lessor's name, billing
8 address, and mailing address;

9 (B) The address in this State at which the rental
10 motor vehicle was delivered to the lessee; and

11 (C) The aggregate dollar amount of the lessee's
12 leases from the lessor;

13 provided that the person, in lieu of complying with the notice
14 and reporting requirements in this subsection, may elect to be
15 deemed the rental motor vehicle lessor as provided in subsection

16 (a).

17 (c) Any person who fails to comply with subsection (b) and
18 has not elected to be deemed the rental motor vehicle lessor,
19 unless it is shown that the failure is due to reasonable cause
20 and not due to neglect, shall be assessed a penalty of \$1,000 if
21 the failure is for not more than one month, with an additional



1 \$1,000 for each additional month or fraction thereof during
2 which the failure continues, not to exceed \$12,000 in the
3 aggregate.

4 (d) Notwithstanding subsections (a) and (b), this section
5 shall not apply to transactions involving rental motor vehicles
6 leased by a lessor, who in any single month in the past twelve
7 months, has leased one or more rental motor vehicles for thirty
8 or more days or portions of days in the aggregate. For purposes
9 of this subsection, the term "lessor" does not include a rental
10 motor vehicle marketplace facilitator."

11 SECTION 2. Section 251-1, Hawaii Revised Statutes, is
12 amended by adding a new definition to be appropriately inserted
13 and to read as follows:

14 "Rental motor vehicle marketplace facilitator" means any
15 person who leases or assists in the lease of rental motor
16 vehicles on behalf of another rental motor vehicle lessor by:

17 (1) Providing a forum, whether physical or electronic, in
18 which lessors list or advertise the lease of rental
19 motor vehicles; and



1 (2) Collecting payment from the rental motor vehicle
2 lessee, either directly or indirectly through an
3 agreement with a third party."

4 SECTION 3. New statutory material is underscored.

5 SECTION 4. This Act shall take effect on July 1, 2050.



Report Title:

Rental Motor Vehicle Marketplace Facilitators; Lessors; Rental Motor Vehicle and Tour Vehicle Surcharge Tax

Description:

Deems rental motor vehicle marketplace facilitators to be the lessors and operators for purposes of the rental motor vehicle and tour vehicle surcharge tax. Effective 7/1/2050. (HD1)

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

