

ACT 49

A Bill for an Act Amending Chapter 130, Revised Laws of Hawaii 1955, as Amended, Relating to County Vehicular Taxes, by Amending Sections 130-2 and 130-7 Thereof, and by Adding a New Section Thereto.

Be it Enacted by the Legislature of the State of Hawaii:

SECTION 1. This Act is hereby declared to be an urgency measure deemed necessary in the public interest within the meaning of section 11 of Article III of the Constitution of the State of Hawaii.

The following is a statement of the facts constituting such urgency:

At the present time, the rates for the county motor vehicle weight taxes and registration fees are fixed by the legislature and the lieutenant governor, respectively. Inasmuch as the highway and traffic needs of the several counties differ greatly according to the number of motor vehicles that use the county highways, as well as the county's population, finance and other factors, it would be mutually advantageous to the parties involved, if the several counties, rather than legislature or the lieutenant governor, were authorized to determine the rates of the county motor vehicle weight taxes and registration fees.

Moreover, in view of the acuteness of the highway and traffic problems of the several counties, resulting from the increasing number of motor vehicles using the county highways, the need is urgent for legislation which would authorize the several counties to determine the rate for such motor vehicle weight taxes and registration fees.

SECTION 2. Section 130-2, Revised Laws of Hawaii 1955, as amended, is hereby further amended to read as follows:

"Sec. 130-2. Imposition of Tax. Except as otherwise provided in sections 130-1 to 130-11....., all vehicles and motor vehicles as defined in section 130-1, shall be subject to an annual tax, computed, except for the minimum tax provided for in said section 130-11....., according to the net weight of each vehicle at a rate determined as hereinafter provided in section 130-11..... The tax shall become due and payable on January 1 and must be paid before April 1, in each year. Such tax shall be paid by the owner of each vehicle in the county in which such vehicle is located at the time of registration,

whether the original registration or any subsequent registration, and shall be collected by the treasurer of such county; provided, that, in the event any such vehicle is transported to another county after the payment of such tax, no additional tax shall be imposed on such vehicle for the remaining period of the year for which such tax has been paid."

SECTION 3. Section 130-7, Revised Laws of Hawaii 1955, as amended, is hereby further amended by amending the first sentence of the second paragraph thereof, to read as follows:

"Upon an original registration the treasurer shall fix, and shall charge to the owner, a fee equal to the cost of the number plate and tag or emblem plus the administrative cost of furnishing such plate and tag or emblem and effecting the registration."

SECTION 4. Chapter 130, Revised Laws of Hawaii 1955, as amended, is hereby further amended by adding a new section to be appropriately numbered and to read as follows:

"Sec. 130-11. . Determination of Rate. The board of supervisors or the city council, as the case may be, shall determine the rate and the minimum tax at which all vehicles and motor vehicles in each respective county shall be taxed as provided by section 130-2 of this chapter. Such rate and minimum tax shall be established by ordinance, provided that prior to final action thereon a public hearing shall be held on the proposed rate. Notice of the time and place of the hearing shall be published at least ten days prior to such hearing in a newspaper of general circulation in the county. After such public hearing the board of supervisors or the city council, as the case may be, shall be authorized to fix the rate and the minimum tax at any amount deemed necessary, but such rate and such minimum shall not be higher than that originally proposed when the notice of public hearing was published. Any rate and minimum tax so established shall be effective as of January 1 of the year following the date of enactment of the ordinance."

SECTION 5. This Act shall take effect upon its approval.
(Approved May 4, 1966.) **H.B. 333.**