

ACT 188

S.B. NO. 28

A Bill for an Act Relating to Motor Vehicle Taxes.

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

SECTION 1. Notwithstanding the state fuel tax rate contained in paragraphs (3), (4), (5), and (6) of section 243-4(a), Hawaii Revised Statutes, the state fuel tax imposed under such paragraphs of section 243-4(a), after June 30, 1976 but prior to July 1, 1977, shall be at the rate of 8-1/2 cents for each gallon of liquid fuel other than fuel mentioned in paragraphs (1) and (2) of section 243-4(a) sold or used.

SECTION 2. Notwithstanding the state fuel tax rate contained in paragraphs (1), (2), (3), and (4) of section 243-4(b), Hawaii Revised Statutes, the state fuel tax imposed under such paragraphs of section 243-4(b), after June 30, 1976 but prior to July 1, 1977, shall be at the rate of 7-1/2 cents for each gallon of diesel oil sold or used.

SECTION 3. Chapter 249, Hawaii Revised Statutes, is amended by adding two new sections to be appropriately designated and to read as follows:

“Sec. 249 State registration fee. In addition to all other fees and taxes levied under this chapter, every owner of a motor vehicle shall pay a \$1 vehicle registration fee to the State. The tax shall become due and payable on January 1, and shall be paid before April 1 in each year. The respective counties shall collect this tax together with the vehicle registration tax collected for the county and shall transfer the moneys collected under this section to the State to be paid into the state highway fund. This tax shall take effect on January 1, 1978.

Sec. 249- State vehicle engine displacement tax. All motor vehicles in the State in addition to all other fees and taxes levied by this chapter shall be subject to an annual state vehicle engine displacement tax. Ten cents shall be levied against each motor vehicle for every one hundred cubic inches, or fraction thereof, of the vehicle’s total engine size and shall be paid to the State. This tax shall become due and payable on January 1 and shall be paid before April 1 in each year. The respective counties shall collect this tax together with the vehicle registration tax collected for the county and shall transfer the moneys collected under this section to the State to be paid into the state highway fund. This tax shall take effect on January 1, 1978.”

SECTION 4. New statutory material is underscored. In printing this Act, the revisor of statutes need not include the underscoring.*

SECTION 5. This Act shall take effect on its approval; provided that section 3 shall take effect on January 1, 1978.

(Approved June 2, 1976)

*Edited accordingly.