

ACT 31

H.B. NO. 2327

A Bill for an Act Relating to License Plates.

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

SECTION 1. Section 249-5, Hawaii Revised Statutes, is amended to read as follows:

“§249-5 Exemptions for stored vehicles; refunds. All vehicles taxable under sections 249-1 to 249-13, which are stored so that they are not used for transportation, or for the other purposes covered by section 249-2, shall be exempt from the tax imposed under this chapter for the period of storage; provided that the owner of each vehicle shall first present to the director of finance a signed statement of the fact of the storage, together with such other relevant facts as may be required by the director of finance and shall surrender the last issued certificate of registration, license plates, and emblem for the vehicle. If the affidavit, certificate of registration, license plates, and emblem are presented to the director of finance after the expiration of the vehicle’s registration period, then the unpaid tax for each month the license plates could have been validated with an emblem plus the fee for the currently issued license plates and emblem shall be paid in full upon presenting the affidavit. Should the affidavit be presented to the director of finance after payment of the current year’s tax, then a portion of the tax, for each full month remaining in the current year shall be refunded upon completion of all storage requirements, but no refund shall be made for a period less than one month. The director of finance may dispose of the license plates for any vehicle whose registration has [been] expired [for more than one year,] and the owner shall be required to purchase new license plates and a new emblem upon removing the vehicle from storage.”

SECTION 2. Statutory material to be repealed is bracketed.

SECTION 3. This Act shall take effect upon its approval.

(Approved April 28, 1994.)