

JAN 25 2012

A BILL FOR AN ACT

RELATING TO TRANSPORTATION.

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

- 1 SECTION 1. The purpose of this Act is to:
- 2 (1) Extend the increase in the rental motor vehicle
- 3 surcharge tax under section 251-2(a), Hawaii Revised
- 4 Statutes, to \$7.50 per day until June 30, 2013, and
- 5 deposit \$4.50 per day of the tax revenue into the
- 6 general fund until that same date; and
- 7 (2) Extend the suspension of rental motor vehicle customer
- 8 facility charges formerly established under section
- 9 261-7(h), Hawaii Revised Statutes, until June 30,
- 10 2013.
- 11 SECTION 2. Section 251-2, Hawaii Revised Statutes, is
- 12 amended by amending subsection (a) to read as follows:
- 13 "(a) There is levied and shall be assessed and collected
- 14 each month a rental motor vehicle surcharge tax of \$7.50 a day,
- 15 except that after June 30, [~~2012,~~] 2013, the tax shall be \$3 a
- 16 day, or any portion of a day that a rental motor vehicle is
- 17 rented or leased. The rental motor vehicle surcharge tax shall



1 be levied upon the lessor; provided that the tax shall not be
2 levied on the lessor if:

- 3 (1) The lessor is renting the vehicle to replace a vehicle
4 of the lessee that is being repaired; and
5 (2) A record of the repair order for the vehicle is
6 retained either by the lessor for two years for
7 verification purposes or by a motor vehicle repair
8 dealer for two years as provided in section 437B-16."

9 SECTION 3. Act 104, Session Laws of Hawaii 2011, is
10 amended by amending section 8 to read as follows:

11 "SECTION 8. This Act shall take effect on June 30, 2011;
12 provided that part II of this Act shall take effect on July 1,
13 2011; provided further that on June 30, [~~2012~~] 2013, sections 4
14 and 5 of this Act shall be repealed and sections 251-5 and
15 261-7, Hawaii Revised Statutes, shall be reenacted in the form
16 in which they read on the day before the effective date of this
17 Act."

18 SECTION 4. Statutory material to be repealed is bracketed
19 and stricken. New statutory material is underscored.

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1 SECTION 5. This Act shall take effect on June 29, 2012.

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INTRODUCED BY: Amid Y. Ige



S.B. NO. 2946

Report Title:

Transportation; Rental Motor Vehicle Surcharge Tax; Rental Motor Vehicle Customer Facility Charges

Description:

Extends the increase in the rental motor vehicle surcharge tax to \$7.50 per day until June 30, 2013, and deposits \$4.50 per day of the tax into the general fund until that date; extends the suspension of the rental motor vehicle customer facility charges until June 30, 2013.

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