

JAN 17 2020

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# A BILL FOR AN ACT

RELATING TO TAXATION.

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

1           SECTION 1. Section 251-2, Hawaii Revised Statutes, is  
2 amended by amending subsection (a) to read as follows:

3           "(a) There is levied and shall be assessed and collected  
4 each month a rental motor vehicle surcharge tax of [~~\$5~~] \$8 a  
5 day, or any portion of a day that a rental motor vehicle is  
6 rented or leased. The rental motor vehicle surcharge tax shall  
7 be levied upon the lessor; provided that the tax shall not be  
8 levied on the lessor if:

9           (1) The lessor is renting the vehicle to replace a vehicle  
10           of the lessee that is being repaired; and

11           (2) A record of the repair order for the vehicle is  
12           retained either by the lessor for two years for  
13           verification purposes or by a motor vehicle repair  
14           dealer for two years as provided in section 437B-16.

15           In addition to the requirements imposed by section 251-4, a  
16 lessor shall disclose, to the department, the portion of the



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1 remittance attributed to the county in which the motor vehicle  
2 was operated under rental or lease."

3 SECTION 2. Statutory material to be repealed is bracketed  
4 and stricken. New statutory material is underscored.

5 SECTION 3. This Act shall take effect on July 1, 2020.

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INTRODUCED BY:

~~SEN. SCOTT AGNE~~  
Clarence W. Hishelwood  
Rosalyn H. Baker



# S.B. NO. 2688

**Report Title:**

Rental Motor Vehicle Surcharge Tax; Increase

**Description:**

Increases the amount of the rental motor vehicle surcharge tax from \$5 to \$8.

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

