
A BILL FOR AN ACT

RELATING TO MOTOR VEHICLES.

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

1 SECTION 1. Section 39-94, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "§39-94 Arrangement of statements and schedules and forms;
4 incorporation. In preparing the statements and supporting
5 schedules required by this part, the director of finance may
6 arrange, group, and set forth such information and figures in
7 such manner as the director deems necessary or advisable. Such
8 information and figures need not be set out or arranged in the
9 same order as is set forth in this part, so long as the
10 information and figures required by this part are set forth.

11 All findings certified to in accordance with this part
12 shall be deemed to be incorporated into subsequent statements
13 and supporting schedules to the extent relevant thereto. Such
14 findings need not be made again in any subsequent statement or
15 supporting schedule, nor need the legal and financial basis for
16 such findings be set forth again.



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1 The state highway system established in part III of chapter
2 264 shall be deemed to be a public system that produces revenues
3 and user tax receipts. All liquid fuel taxes as defined in
4 section 243-1, other than taxes on aviation fuel as defined in
5 that section, [~~and all vehicle weight taxes as defined in~~
6 ~~section 249-33~~] which are paid into the state highway fund
7 created by section 248-8 and which are not required by sections
8 243-6 and 248-9 to be paid to the counties shall be deemed to be
9 user taxes derived in the utilization of the functions and
10 services furnished by the state highway system.

11 Amounts received from the federal government for the
12 payment or reimbursement of costs of operation, maintenance, and
13 repair of a public undertaking, improvement, or system or for
14 the payment of the principal and interest of bonds issued for
15 such public undertaking, improvement, or system, and for the
16 payment or reimbursement of costs of administering, operating,
17 and maintaining a loan program or for the payment of subsidies
18 for a loan program, may be considered and treated as revenues of
19 such undertaking, improvement, system, or loan program. If such
20 amounts are deposited in the general fund immediately upon their
21 receipt by the State, such amounts shall be deducted from the



1 general fund revenues when determining the net general fund
2 revenues for the purposes of this part, to the extent such
3 amounts are utilized to justify or support a determination that
4 bonds of the State may be excluded when determining the total
5 outstanding indebtedness of the State for the purposes of
6 section 13 of Article VII of the Constitution.

7 The director of finance may compose and adopt and have
8 printed or otherwise reproduced any forms the director deems
9 will facilitate the preparation and understanding of statements
10 and supporting schedules required by this part.

11 All departments, boards, authorities, and officers of the
12 State shall cooperate with the director of finance to the extent
13 required to enable the director to prepare the statements and
14 supporting schedules required by this part."

15 SECTION 2. Section 249-31, Hawaii Revised Statutes, is
16 amended by amending subsection (a) to read as follows:

17 "(a) [All] Except as otherwise provided in sections 249-4,
18 249-6, and 249-31.5, all commercial motor vehicles in the State
19 that are used to transport property and weigh more than ten
20 thousand one pounds shall be subject to a \$150 annual vehicle
21 registration fee, and all other vehicles and motor vehicles in



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1 the State, as defined in section 249-1, including antique motor
2 vehicles, [~~except as otherwise provided in sections 249-4, 249-~~
3 ~~6, and 249-31.5,~~] electric vehicles, and alternative fuel
4 vehicles, shall be subject to a [~~\$45~~] \$100 annual vehicle
5 registration fee[~~;~~ ~~provided that electric vehicles and~~
6 ~~alternative fuel vehicles shall pay an annual vehicle~~
7 ~~registration surcharge fee of \$50, which shall be assessed and~~
8 ~~collected beginning with the first registration renewal for~~
9 ~~every electric vehicle and alternative fuel vehicle and shall be~~
10 ~~deposited into the state highway fund established under section~~
11 ~~248-8.], regardless of weight. The fee shall be paid each year
12 together with all other taxes and fees levied by this chapter on
13 a staggered basis as established by each county as authorized by
14 section 286-51, and the state registration for that county shall
15 likewise be staggered so that the state registration fee is due
16 and payable at the same time and shall be collected together
17 with the county fee. The state registration fee shall be deemed
18 delinquent if not paid with the county registration fee. The
19 respective counties shall collect this fee together with the
20 vehicle registration tax collected for the county and shall
21 transfer the moneys collected under this section to the State."~~



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1 SECTION 3. Section 249-34, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "§249-34 Delinquent penalties; seizure and sale for tax
4 and fee. Any tax or fee imposed under [sections] section 249-31
5 [and 249-33] for any year and not paid when due shall be subject
6 to the penalties provided in section 249-10."

7 SECTION 4. Section 249-33, Hawaii Revised Statutes, is
8 repealed.

9 [~~"§249-33 State vehicle weight tax, exemptions. (a) All~~
10 ~~vehicles and motor vehicles in the State as defined in section~~
11 ~~249-1, including antique motor vehicles, except as otherwise~~
12 ~~provided in sections 249-4, 249-5.5, 249-6, and 249-6.5, in~~
13 ~~addition to all other fees and taxes levied by this chapter,~~
14 ~~shall be subject to an annual state vehicle weight tax. The tax~~
15 ~~shall be levied by the county director of finance at the rate of~~
16 ~~1.75 cents a pound according to the net weight of each vehicle~~
17 ~~as the "net weight" is defined in section 249-1 up to and~~
18 ~~including four thousand pounds net weight; vehicles over four~~
19 ~~thousand pounds and up to and including seven thousand pounds~~
20 ~~net weight shall be taxed at the rate of 2.00 cents a pound;~~
21 ~~vehicles over seven thousand pounds and up to and including ten~~



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1 ~~thousand pounds net weight shall be taxed at the rate of 2.25~~
2 ~~cents a pound; vehicles over ten thousand pounds net weight~~
3 ~~shall be taxed at a flat rate of \$300.~~

4 ~~(b) The tax shall become due and payable in each year~~
5 ~~together with all other taxes and fees levied by this chapter on~~
6 ~~a staggered basis as established by each county as authorized by~~
7 ~~section 286-51, the state vehicle weight tax shall likewise be~~
8 ~~staggered so that the state vehicle weight tax is collected~~
9 ~~together with the county fee. The state vehicle weight tax~~
10 ~~shall be deemed delinquent if not paid with the county~~
11 ~~registration fee. The tax shall be paid by the owner of each~~
12 ~~vehicle to the director of finance of the county in which the~~
13 ~~vehicle is registered and shall be collected by the director of~~
14 ~~finance of such county together with all other fees and taxes~~
15 ~~levied by this chapter from the owner of each vehicle and motor~~
16 ~~vehicle registered in the county.~~

17 ~~By the fifteenth day of the month following the month in~~
18 ~~which taxes under this section are collected, the director of~~
19 ~~finance of each county shall transmit the taxes collected to the~~
20 ~~state director of finance for deposit into the state highway~~
21 ~~fund.~~



1 ~~(c) The exemptions provided by sections 249-3 to 249-6~~
2 ~~shall apply to this section. The provisions for refunds, and~~
3 ~~taxes for fraction of years for vehicles removed from or brought~~
4 ~~into the State and for junked vehicles, contained in sections~~
5 ~~249-3 and 249-5 shall apply to the tax levied by this section.~~

6 ~~(d) If it is shown to the satisfaction of the department~~
7 ~~of transportation of the State, based upon proper records and~~
8 ~~from such other evidence as the department of transportation may~~
9 ~~require, that any vehicle with a net vehicle weight of six~~
10 ~~thousand pounds or over is used for agricultural purposes the~~
11 ~~owner thereof may obtain a refund of all taxes thereon imposed~~
12 ~~by this section. The department of transportation shall~~
13 ~~prescribe rules to administer such refunds.~~

14 ~~(e) The counties shall be reimbursed the incremental costs~~
15 ~~incurred in the collection and administration of taxes and fees~~
16 ~~imposed under section 249-31 and this section; the amount of~~
17 ~~reimbursement shall be determined by the director of~~
18 ~~transportation."]~~

19 SECTION 5. This Act does not affect rights and duties that
20 matured, penalties that were incurred, and proceedings that were
21 begun before its effective date.



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1 SECTION 6. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

3 SECTION 7. This Act shall take effect on July 1, 2021.

4

INTRODUCED BY:  (MR)
JAN 25 2021



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Report Title:

Motor Vehicles; Registration Fees; State Vehicle Weight Tax

Description:

Establishes fixed state registration fees of \$150 for all commercial motor vehicles of a certain weight that are used for transporting property and \$100 for all other vehicles and motor vehicles in the State. Repeals the state vehicle weight tax.

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

