

COUNTY VEHICULAR TAXES

CHAPTER 249 COUNTY VEHICULAR TAXES

Vehicle Weight Tax

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Revision Note

Throughout this chapter, "director of finance" and "council" have been substituted for "treasurer" and "board of supervisors" to conform to county charters.

VEHICLE WEIGHT TAX

§249-1 Definitions. As used in this chapter unless a different meaning appears from the context, the following terms shall have the following respective meanings.

“Antique motor vehicle” means any motor vehicle, including a motorcycle or a motor scooter which produces not more than twelve horsepower, of the age of thirty-five years or more from the date of manufacture, that is of the original factory specification or restored to the original specifications in an unaltered or unreconstructed condition, operated or moved over the highway primarily for the purpose of historical exhibition or other similar purposes.

“Bicycle” means every device propelled solely by human power upon which any person may ride, having two tandem wheels sixteen inches in diameter or greater, and including any device generally recognized as a bicycle though equipped with two front or two rear wheels.

“Director of finance” means the director of finance of each county or of the county concerned, and includes the director’s duly authorized deputies and subordinates.

“Moped” means a device upon which a person may ride which has two or three wheels in contact with the ground, a motor having a maximum power output capability measured at the motor output shaft, in accordance with the Society of Automotive Engineers standards, of two horsepower (one thousand four hundred ninety-two watts) or less and, if it is a combustion engine, a maximum piston or rotor displacement of 3.05 cubic inches (fifty cubic centimeters) and which will propel the device, unassisted, on a level surface at a maximum speed no greater than thirty miles per hour; and a direct or automatic power drive system which requires no clutch or gear shift operation by the moped driver after the drive system is engaged with the power unit.

“Motor vehicle” means every vehicle which is self-propelled and every vehicle which is propelled by electric power but which is not operated upon rails, but excludes mopeds.

“Net weight” of a vehicle means the actual weight of the vehicle, as determined on a standard scale, including all equipment and accessories ordinarily attached to and used on the vehicle and, in the case of a motor vehicle, the maximum fuel, oil, and water possible of being carried for its operation; provided that “net weight” of a new standard equipped vehicle, other than a motor vehicle, means the shipping weight thereof as established by its manufacturer, and “net weight” of a new standard equipped passenger vehicle means the shipping weight thereof as established by its manufacturer, plus one hundred pounds, and “net weight” of a new standard equipped motorcycle, motor scooter, or moped, means the shipping weight thereof as established by its manufacturer, plus thirty pounds, and “net weight” of a new standard equipped truck means the shipping weight thereof as established by its manufacturer, plus two hundred pounds. On initial registration of a standard equipped vehicle, other than a motor vehicle, for which the director of finance has the manufacturer’s established weight, the director of finance, in lieu of requiring the vehicle to be weighed and in order to determine the “net weight” thereof, may use such established weight and may require the owner to furnish verification of the factory serial number of the vehicle. On initial registration of standard equipped passenger vehicles, motorcycles, motor scooters, mopeds, and trucks for which the director of finance has the manufacturer’s established weights, the director of finance, in lieu of requiring such motor vehicles to be weighed and in order to determine the “net weight” thereof, may use such established weights, adding one hundred pounds in the case of standard equipped passenger vehicles, thirty pounds in the case of standard equipped motorcycles, motor scooters, and mopeds, and two hundred pounds in the case of standard equipped trucks, and may require the owners to furnish verification of factory serial and engine numbers of such motor vehicles. As to a vehicle for which the manufacturer’s weight is not available or whose make and model cannot be determined with reasonable certainty or which has been so altered as to increase or diminish the weight thereof, “net weight” means the actual weight of such vehicle, as determined on a standard scale, including all equipment and accessories ordinarily attached to and used on the vehicle and, in the case of a motor vehicle, the maximum fuel, oil, and water possible of being carried for its operation. In all cases information shall be presented to and in the manner prescribed by the director of finance.

“Truck” means any motor vehicle designed or used primarily for the carriage of property other than effects of the driver or passengers, and includes a motor vehicle to which has been added a box, platform, or other equipment for such carriage.

“Vehicle” means every device in, upon, or by which any person or property is or may be transported or drawn upon a highway, but excludes devices moved by human power or devices used exclusively upon stationary rails or tracks and mopeds. [RL 1935, pt of §2157; am L 1937, c 214, §1, pt of subs 1; RL 1945, §5704; am L 1951, c 222, §1; RL 1955, §130-1; am L 1957, c 220, §1; am L 1965, c 64, §1; am L 1967, c 137, §1; HRS §249-1; am L 1975, c 187, §1; am L 1978, c 175, §1; am imp L 1984, c 90, §1; gen ch 1985; am L 1990, c 43, §1; am L 1996, c 56, §1]

Case Notes

Taxation under this chapter precludes taxation on an ad valorem basis. 30 H. 260.
Constitutional. 31 H. 726, aff’d 54 F.2d 313.

§249-2 Imposition of tax. Except as otherwise provided in sections 249-1 to 249-13, and except in the case of antique motor vehicles which shall be subject to an annual tax of \$10 in lieu of the annual tax otherwise imposed by this section, all vehicles and motor vehicles as defined in section 249-1, shall be subject to an annual tax, computed, except for the minimum tax provided for in section 249-13 according to the net weight of each vehicle at a rate determined as hereinafter provided in section 249-13. The tax shall become due and payable on January 1 and must be paid before April 1, in each year. The tax shall be paid by the owner of each vehicle in the county in which the vehicle is located at the time of registration, whether the original registration or any subsequent registration, and shall be collected by the director of finance of such county; provided that if any such vehicle is transported to another county after the payment of such tax, no additional tax shall be imposed on such vehicle for the remaining period of the year for which such tax has been paid. [RL 1935, pt of §2157; am L 1937, c 214, §1; RL 1945, §5705; am L 1951, c 162, §1; RL 1955, §130-2; am L 1963, c 97, §2; am L 1965, c 266, §1; am L 1966, c 49, §2; am L 1967, c 137, §2; HRS §249-2]

§249-3, 3.5 REPEALED. L 1995, c 164, §§5 to 6.

§249-4 Exemptions for new vehicles and official vehicles. All new vehicles, otherwise taxable under sections 249-1 to 249-13, in stock for purposes of sale, shall be exempt from the tax herein provided, and number plates for all these vehicles may be issued as now and hereafter provided by ordinance of the county. All motor vehicles owned or leased for twelve months or longer by the State or any county and all motor vehicles and motorcycles owned or leased for twelve months or longer by police officers of the State or any county that actually are used by them in their travel on official business shall be exempt from the tax herein provided, and number plates for all these vehicles may be issued as provided by ordinance of the county; provided that the director of finance may charge the State an amount equal to the cost to the county of the number plates issued to the State. [RL 1935, pt of §2157; am L 1937, c 214, §1, subs 3; am L 1941, c 193, §1; RL 1945, pt of §5704; am L 1951, c 222, pt of §3; am L 1953, c 143, pt of §2; RL 1955, §130-4; HRS §249-4; am L 1989, c 355, §1; am L 1992, c 247, §1]

§249-5 REPEALED. L 1995, c 164, §7.

§249-5.5 Stored vehicles. All vehicles taxable under sections 249-1, 249-2, 249-4 and 249-6 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 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 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.

(b) The director of finance may dispose of the license plates for any vehicle whose registration has expired and the owner shall be required to purchase new license plates and a new emblem upon removing the vehicle from storage.

(c) As a condition precedent to the removal of the vehicle from storage, the owner of the vehicle shall present to the director of finance a certificate of inspection that was issued after the recording of the storage with the director of finance if the certificate of inspection expired during the period of storage. [L 1998, c 3, §1; am L 1999, c 235, §1]

§249-6 Exemptions for certain cars furnished to disabled veterans. Passenger cars owned by persons who, by reason of their service disability, have been furnished such cars by the federal government and have been so certified by the veterans administration, shall be exempted from the tax herein provided for. This exemption shall not extend to vehicles used for commercial purposes, nor to more than one vehicle of any disabled veteran. [L 1953, c 21, §1; RL 1955, §130-6; HRS §249-6]

[249-6.5] Exemption for national guard, military reserves, and other active duty military personnel claiming Hawaii as their residence of record. One noncommercial motor vehicle registered to a member of the national guard, military reserve, or armed service, including the Coast Guard, who is:

- (1) Assigned to a unit in the State; and
- (2) A member in good standing,

shall be exempt from the vehicle weight tax provided for in this chapter. [L 2008, c 141, §1]

§249-7 Number plates. (a) Upon receipt of the tax the director of finance shall number and register the vehicle in the owner's name in a permanent record or book to be kept by the director for this purpose, and shall furnish the owner thereof with a receipt showing upon its face the license number issued for the vehicle and the fact that the license tax has

been paid thereon for the whole or the remainder of the current year in which the receipt is issued. The director of finance shall also furnish the owner, upon the original registration of the vehicle, two number plates for the vehicle or one plate in the case of trailers, semitrailers, or motorcycles with the registration number marked thereon. Upon the payment of the tax for each year a tag or emblem bearing a serial number and the month and year of expiration shall be provided to the owner. Transfer of current number plates, tag, or emblem, except as authorized by this chapter or by chapter 286, is punishable by a fine of not more than \$50 for each offense.

(b) Upon an original registration the director of finance shall fix, and shall charge to the owner, a fee equal to the cost of the number plate and tag or emblem plus the administrative cost of furnishing the plate and tag or emblem and effecting the registration. Upon the issuance of a new series of number plates as determined by the directors of finance of each county through majority consent, the director of finance shall charge the owner a fee equal to the costs of the number plate plus the administrative cost of furnishing the plates. Upon issuing a tag or emblem, the director of finance shall charge the owner a fee of 50 cents. The owner shall securely fasten the number plates on the vehicle, one on the front and the other on the rear, at a location provided by the manufacturer or in the absence of such a location upon the bumpers of the vehicle and in conformance with section 291-31, in such a manner as to prevent the plates from swinging. Number plates shall at all times be displayed entirely unobscured and be kept reasonably clean. In the case of trailers, semitrailers, or motorcycles, one plate shall be used and it shall be fastened to the rear thereof at a location provided by the manufacturer or in the absence of such a location at the rear thereof, and in the case of motorcycles in conformance with section 291-31.

(c) Upon the issuance of the tag or emblem the owner shall affix the tag or emblem to the top right portion of the rear number plate, except that all vehicles owned by the State, any county government, any board of water supply, and official representatives of any foreign governments shall be issued registrations which need be renewed only in the new plate issue year.

(d) After the initial payment of the tax and the original registration of a vehicle as herein specified, a motor vehicle shall not be required to be reweighed in any succeeding year unless it has been so altered or changed as to increase or diminish its weight. No new number plates shall, however, be issued to a new owner except as provided in sections 249-7.5 and 249-8.

(e) If an owner of a vehicle registered in any county, upon the disposition of the vehicle, requests that the license plates furnished to the owner with respect to the registration of the vehicle be assigned to another vehicle subsequently acquired by the owner, the assignment may be made by the director of finance at the director's discretion. To defray additional administrative costs incurred by acceding to those requests, the director of finance shall charge a fee of \$5 for each reassignment of license plates, in addition to the fee for registration. The procedure for registering the vehicles shall otherwise be identical with that provided by this section. [RL 1935, pt of §2157; am L 1937, c 214, §1, subs 4; RL 1945, §5708; am L 1951, c 162, §2; am L 1953, c 158, §1; RL 1955, §130-7; am L 1961, c 10, §1; am L 1966, c 49, §3; HRS §249-7; am L 1968, c 45, §2; am L 1980, c 47, §1 and c 133, §2; am L 1982, c 237, §1; am imp L 1984, c 90, §1; gen ch 1985; am L 1990, c 132, §1; am L 2007, c 7, §1]

§249-7.5 New motor vehicle with a temporary number plate. Any person who has purchased a new motor vehicle which has attached a temporary number plate under section 286-53 shall register the new motor vehicle in accordance with this chapter within thirty days after taking possession of the motor vehicle. For the purposes of this chapter, the registration of such a motor vehicle shall be considered an original registration under section 249-7. Within thirty days of the original registration of such a motor vehicle, the director of finance shall furnish two number plates and the valid tag or emblem appropriate for the year of registration, if any, which shall be attached to the motor vehicle as provided under section 249-7. Upon attachment of the number plates, the temporary number plate provided under section 286-53 shall be destroyed. [L 1980, c 133, §1; am L 1990, c 131, §1; am L 1999, c 207, §1]

§249-8 Replacements for lost or damaged plates, tags, or emblems. Upon the loss, defacement, or destruction of a number plate or plates, tag or emblem issued upon any vehicle, or where the number plate, tag, or emblem has become illegible or is in such condition as to be difficult to read, the owner of the vehicle shall make application for a new number plate or plates, tag, or emblem upon such form as shall be prescribed by the county director of finance. The owner shall be required, in addition to other requirements, to make a complete statement as to the cause of the loss, defacement, or destruction of the original number plate or plates, tag, or emblem. Upon the filing of such form, the director of finance shall issue a new number plate or plates, tag, or emblem and shall charge the owner a fee to be fixed by the director of finance equal to the costs of the number plate, tag, or emblem, plus the administrative cost of furnishing the plate, tag, or emblem and effecting the replacement. [RL 1935, pt of §2157; am L 1937, c 214, §1, subs 5; RL 1945, §5709; am L 1951, c 162, §3; am L 1953, c 158, §2; RL 1955, §130-8; am L 1967, c 236, §1; HRS §249-8]

§249-9 Number plates; purchase. (a) The number plates hereinabove referred to shall be used upon all vehicles for which a tax has been paid pursuant to sections 249-1 to 249-13. All such plates shall:

- (1) Bear the word "Hawaii" along the upper portion of the plate and the words "Aloha State" along the lower

- portion of the plate;
- (2) Have a distinct contrast between the color of the plate and the numerals and letters thereon; and
 - (3) Be of such shape, size, and color, and with such arrangements of letters and numbers as may, subject to sections 249-1 to 249-13, be determined by the directors of finance of each county through majority consent.

The numerals on all such plates shall be not less than three inches in height and the strokes thereof not less than three-eighths inch in width, except in the case of motorcycles, in which case the numerals shall not be less than one inch in height and the strokes thereof not less than one-eighth inch in width.

The director of finance of the city and county of Honolulu shall contract annually on behalf of the counties for the purchase of all number plates, tags, or emblems required. The council of each county shall appropriate and cause to be paid over to the party with whom the director of finance of the city and county of Honolulu shall contract, or to the director of finance of the city and county of Honolulu as the director may direct, such sum or sums as the director of finance of the city and county of Honolulu shall determine to be the county's proportionate share of the expense of such contract and the charges connected therewith. The contract shall be made by the director of finance of the city and county of Honolulu as agent of the several counties, and the proportionate liability of each county shall be stated in the contract. Notwithstanding any other provision of the law, the contract shall constitute a valid obligation of each county for its proportionate share.

(b) The number plates for members of the Congress of the United States from the State shall designate their office and be of the type and color authorized for motor vehicles in the State; provided that the number on the plates of the United States senator and the United States representative shall be assigned in terms of seniority of service with the senator or representative having the greater length of service having the number "1" and consecutively thereafter for the others. The director of finance of the city and county of Honolulu shall, in the director's procurement of the number plates on behalf of the counties, contract for the number plates of the members of Congress and all expenses connected therewith shall be paid by the respective members of Congress.

(c) Notwithstanding any other provision of the law, any antique motor vehicle shall be issued a special number plate for a fee of \$10 which plate shall be permanent and valid for use on such vehicles so long as the vehicle is in existence in lieu of the uniform state number plates. The director of finance may discard and allow for new applications of inactive special number plates that have not been assigned or registered during the preceding three years. In addition to the payment of any other fee required by law, applicable to antique motor vehicles, the owner of any such vehicle shall pay the fee for the issuance of the special number plate. The registration numerals and special number plates assigned to antique motor vehicles shall be labeled "Horseless Carriage" and "Permanent" and shall run in a separate numerical series, commencing with Horseless Carriage No. 1. [RL 1935, pt of §2157; am L 1937, c 214, §1, subs 6; RL 1945, §5710; am L 1947, c 33, §1; am L 1951, c 162, §4; RL 1955, §130-9; am L Sp 1959 2d, c 1, §9; am L 1961, c 11, §1; am L 1967, c 137, §3; HRS §249-9; am L 1982, c 237, §2; am imp L 1984, c 90, §1; gen ch 1985; am L 1990, c 132, §2; am L 1997, c 326, §2; am L 1999, c 208, §1]

Attorney General Opinions

All motor vehicle number plates must be uniform in all respects including the reflective material. Att. Gen. Op. 67-17.

§249-9.1 Special number plates. In addition to the number plates contracted on behalf of the counties by the director of finance of the city and county of Honolulu, the director of finance may provide, upon request, special number plates. The special number plates shall conform to the requirements provided for the uniform number plates except that the owner may request the choice and arrangement of letters and numbers. The maximum number of letters and numbers shall be six and only one hyphen will be allowed in addition to and in lieu of the six letters and numerals. No other punctuation marks shall be allowed. The director of finance shall not issue special number plates which have the letter and numeral combination of regular plates, are misleading or publicly objectionable. The fee for special number plates shall be \$25 upon initial application and \$25 upon each annual renewal of the vehicle registration. This fee shall not be refundable. Re-application for special number plates must be made upon a change in design of regular plates. The director of finance may discard and allow for new applications of inactive special number plates that have not been assigned or registered during the preceding three years. The director of finance shall adopt rules pursuant to chapter 91 to carry out this section. [L 1969, c 121, §1; am L 1982, c 237, §3; am L 1990, c 37, §1; am L 1999, c 208, §2]

§249-9.2 Special number plates; military service. (a) *[These subsections (a) and (b) are effective until May 30, 2011. For subsections (a) and (b) effective on May 31, 2011, see below]* (a) In lieu of the number plates contracted on behalf of the counties by the director of finance of the city and county of Honolulu, the director of finance shall provide, for a fee, one set of special number plates upon the receipt of an application together with:

- (1) Specific proof that the applicant was awarded the Purple Heart by the United States Department of Defense for wounds received in military or naval combat against an armed enemy of the United States;
- (2) Certification that the applicant is a veteran;
- (3) Specific proof that the applicant was serving the United States in the military or as a civilian, on Oahu, or

offshore at a distance of not more than three miles at the time of the December 7, 1941, attack on Pearl Harbor. Certification from the Hawaii state chairperson of the Pearl Harbor Survivors Association shall constitute sufficient proof;

- (4) Specific proof that the applicant was confined as a prisoner of war while providing military service to the United States; or
- (5) Certification from the United States Department of Veterans Affairs or the state office of veterans' services that the applicant is a combat veteran or a veteran of the Vietnam conflict, the Korean conflict, World War II, or the Persian Gulf conflict;

provided that applicants, except civilian applicants under paragraph (3), shall also provide a copy of the applicant's most recent discharge paper or separation document that indicates an honorable discharge or general (under honorable conditions) discharge from active duty.

(b) The design of the plates for:

- (1) Purple heart recipients shall include the words "COMBAT WOUNDED";
- (2) Veterans shall include the word "VETERAN";
- (3) Pearl Harbor survivors shall include the words "PEARL HARBOR SURVIVOR";
- (4) Former prisoners of war shall include the words "FORMER PRISONER OF WAR";
- (5) Combat veterans shall include the words "COMBAT VETERAN";
- (6) Veterans of the Vietnam conflict shall include the words "VIETNAM VETERAN";
- (7) Veterans of the Korean conflict shall include the words "KOREA VETERAN";
- (8) Veterans of World War II shall include the words "WORLD WAR II VETERAN"; and
- (9) Veterans of the Persian Gulf conflict shall include the words "PERSIAN GULF VETERAN".

These designations shall be imprinted on the left side of the license plates in a manner similar to congressional and honorary consul license plates.

(a) *[Subsections (a) and (b) are effective May 31, 2011. For subsections (a) and (b) effective until May 30, 2011, see above.]* In lieu of the number plates contracted on behalf of the counties by the director of finance of the city and county of Honolulu, the director of finance shall provide, for a fee, one set of special number plates upon the receipt of an application together with:

- (1) Specific proof that the applicant was awarded the Purple Heart by the United States Department of Defense for wounds received in military or naval combat against an armed enemy of the United States;
- (2) Certification that the applicant is a veteran;
- (3) Specific proof that the applicant was serving the United States in the military or as a civilian, on Oahu, or offshore at a distance of not more than three miles at the time of the December 7, 1941, attack on Pearl Harbor. Certification from the Hawaii state chairperson of the Pearl Harbor Survivors Association shall constitute sufficient proof.
- (4) Specific proof that the applicant was confined as a prisoner of war while providing military service to the United States;
- (5) Certification from the United States Department of Veterans Affairs or the state office of veterans' services that the applicant is a combat veteran or a veteran of the Vietnam conflict, the Korean conflict, World War II, or the Persian Gulf conflict; or
- (6) Specific proof that the applicant would qualify for a gold star lapel button under the criteria established by Title 10 United States Code Section 1126; provided that the applicant shall not be disqualified for the special number plates because the applicant is the grandparent of the deceased member of the United States armed forces;

provided that applicants, except civilian applicants under paragraph (3) and civilian applicants and applicants who are currently serving the United States in the military under paragraph (6), shall also provide a copy of the applicant's most recent discharge paper or separation document that indicates an honorable discharge or general (under honorable conditions) discharge from active duty.

(b) The design of the plates for:

- (1) Purple heart recipients shall include the words "COMBAT WOUNDED";
- (2) Veterans shall include the word "VETERAN";
- (3) Pearl Harbor survivors shall include the words "PEARL HARBOR SURVIVOR";
- (4) Former prisoners of war shall include the words "FORMER PRISONER OF WAR";
- (5) Combat veterans shall include the words "COMBAT VETERAN";
- (6) Veterans of the Vietnam conflict shall include the words "VIETNAM VETERAN";
- (7) Veterans of the Korean conflict shall include the words "KOREA VETERAN";
- (8) Veterans of World War II shall include the words "WORLD WAR II VETERAN";
- (9) Veterans of the Persian Gulf conflict shall include the words "PERSIAN GULF VETERAN"; and
- (10) Gold star family members, including grandparents, shall include the words "GOLD STAR FAMILY".

These designations shall be imprinted on the left side of the license plates in a manner similar to congressional and honorary consul license plates.

(c) Registration certificates and license plates issued under this section shall not be transferable to any other person. Special number plates for military service shall be assigned to a noncommercial passenger motor vehicle, a noncommercial motorcycle, or motor scooter registered in the name of the qualified applicant and shall be available in any category of special number plates for military service. Prior to the transfer of the ownership of the qualified person's vehicle to another party, the special number plates shall be surrendered to the director of finance as a condition to the issuance of replacement special number plates; provided that the director of finance shall allow the survivor of the qualified person, upon request, to retain the front special number plate as a memorial.

(d) The director of finance shall authorize the design of a license plate that is readily identifiable and distinguishable under actual traffic conditions and shall adopt rules pursuant to chapter 91 to carry out this section. [L 1991, c 210, §2; am L 1996, c 85, §2 and c 86, §2; am L 1997, c 326, §3; am L 1999, c 208, §3; am L 2001, c 57, §1; am L 2002, c 254, §1; am L 2010, c 78, §1; am L 2011, c 70, §1]

Cross References

Special license plates for persons with disabilities, see §291-51.5.

§249-9.3 Special number plates; design and issuance by counties. (a) In lieu of the number plates contracted on behalf of the counties by the director of finance of the city and county of Honolulu, the county directors of finance shall issue special number plates to any organization in the State that meets the minimum standards and qualifications established under this section. Organizations are authorized to retain the fees collected, less expenses, for the special number plates.

The director of finance of the city and county of Honolulu, in consultation with the directors of finance of the counties of Kauai, Maui, and Hawaii, shall establish special design parameters and restrictions for decals or graphic representations affixable to special number plates; provided that the decal shall not be larger than three inches wide by three inches high.

(b) For the purposes of this section, the following terms shall have the following meanings:

“Director” unless indicated otherwise by its context, means the county directors of finance.

“Organization” means:

- (1) A not-for-profit organization recognized as such by the Internal Revenue Service and whose primary purpose is to provide the community with specific programs to improve the public's health, education, or general welfare;
- (2) A military service veterans group;
- (3) A state or county agency approved by the director; or
- (4) Any school or accredited institution of higher learning or a college or recognized program thereof.

“Special number plate” means a license plate with a decal on its face that represents an organization as defined in this section.

(c) Organizations as defined under subsection (b) may apply for a special number plate with the director. The organization shall design a decal to be placed on the license plate that represents the organization and complies with this section.

All organizations shall be headquartered in the State; provided that an organization that is a chapter or branch of an international, national, or regional organization shall be in good standing and authorized in writing by the parent organization to use the decal design applied for by the organization.

(d) An organization shall apply for a special number plate with the director on an application form prescribed by the director. The application shall include:

- (1) A design of the organization's decal;
- (2) A signed notarized statement by an officer or director of the organization that the organization will acquire at least one hundred fifty special number plates; and
- (3) The dollar amount the organization plans to raise from each special number plate.

The director shall determine, based on criteria in this section, and the director's discretion, whether an organization's application has been accepted or rejected. The director shall also seek the approval of an organization's decal design from the county chief of police where the application is made.

If the director rejects an application, the director shall state the reasons for the rejection in writing and shall allow the applicant to reapply within a reasonable period after the rejection.

After an organization's application has been approved, a motor vehicle owner may apply for the organization's special number plate. The director may require the completion of a form as prescribed by the director. Special number plates shall be issued only to the registered owner of an applicant motor vehicle.

(e) The design of the decal used on an organization's special number plate shall not:

- (1) Infringe or otherwise violate any trademark, trade name, service mark, copyright, or other proprietary or property right;
- (2) Represent any obscene or degrading image, idea, word, or phrase;

- (3) Advertise or endorse a product, brand, or service that is provided for sale;
- (4) Promote any religious belief; or
- (5) Promote any philosophy based on prejudice or that is contrary to state civil rights laws;

provided that the decal does not obstruct the visibility of the number or letters or any other information that is required by law to be on the license plate and is readily identifiable and distinguishable under actual traffic conditions.

(f) The director shall charge a special number plate fee equal to the county's cost of providing the special number plate plus the organization's fund raising amount applied for under subsection (d). The fee shall be in addition to any other state or county fees collected for a motor vehicle registration or license plate. The fund raising portion of the fee shall be deposited in the name of the organization in a separate county budget account. The director shall determine the most efficient means of reimbursing organizations for their fund raising portion of the fee.

(g) The director may revoke the approval of an organization's application for special number plates if the total number of registered vehicles that obtained the special number plates is less than one hundred fifty within three years of receiving approval to issue the organization's special number plate. Upon the revocation of the approval, the director shall return the unused decals to the organization.

(h) Nothing in this section shall be construed to apply to special number plates issued pursuant to section 249-9.2. [L 1997, c 326, §1; am L 1999, c 208, §4; am L 2000, c 13, §1, am L 2005, c 8, §1]

§249-9.4 Special series plates. [2001 amendment effective January 1, 2002] A qualified household member, as defined in section 291E-1, or a co-owner of a motor vehicle owned by a respondent under part III of chapter 291E, who has been granted a special motor vehicle registration under section 291E-48, shall apply to the appropriate county director of finance for special number plates that shall bear a special series of numbers or letter so as to be readily identifiable by law enforcement officers and readily distinguishable from number plates or special number plates issued under sections 249-9.1, 249-9.2, and 249-9.3. The director of finance may issue the special series number plates only if:

- (1) The director of finance receives written approval for the issuance of special series number plates from the administrative director of the courts, or the administrative director's appointee pursuant to section 291E-1;
- (2) The qualified household member or a co-owner of the motor vehicle has a licence that has not expired or been suspended or revoked; and
- (3) The applicant pays a fee for the special series number plates that is equal to the costs of the plates and tag or emblem, plus the administrative costs of furnishing the plates and tag or emblem and effecting the registration for each motor vehicle for which special series number plates are issued. [L 2000, c 189, §4; am L 2001, c 157, §4]

§249-10 Delinquent penalties; seizure and sale for tax. (a) Any tax imposed by sections 249-1 to 249-13 for any year and not paid when due, shall become delinquent and a penalty shall be added to, and become part of, the delinquent tax. The amount of the delinquency penalty shall be established by the county's legislative body. If the date that the tax is due is a Saturday, Sunday, or legal holiday, the tax shall become delinquent at the end of the next day that is not a Saturday, Sunday, or legal holiday. The director of finance may require the payment of any delinquent tax and penalty as a condition precedent to the registration, renewal, or transfer of ownership of such vehicle. Any vehicle not having the number plates required by sections 249-1 to 249-13, or any vehicle upon which taxes are delinquent as provided in this section, may be seized, wherever found, by the director of finance or by any police officer, and held for a period of ten days, during which time the vehicle shall be subject to redemption by its owner by payment of the taxes due, together with the delinquent penalties and the cost of storage and other charges incident to the seizure of the vehicle. The director of finance, chief of police, or any police officer shall be deemed to have seized and taken possession of any vehicle, after having securely sealed it where located and posted a notice upon the vehicle, setting forth the fact that it has been seized for taxes and warning all other persons from molesting it under penalty provided by section 249-11.

(b) All vehicles seized and sealed shall remain at the place of seizure or at any other place that the director of finance may direct, at the expense and risk of the owner. If the owner of the vehicle fails to redeem it within ten days after seizure, the vehicle may be sold by the director of finance at public auction to the highest bidder for cash, after giving ten days public notice in the county and by posting notices in at least three public places in the district where the vehicle was seized; provided that the requirements of public auction may be waived when the appraised value of any vehicle is less than \$250 as determined by the director of finance or authorized representative, in which case the vehicle may be disposed of in the same manner as when a vehicle is put up for public auction and for which no bid is received. The amount realized at the sale, less the amount of the tax and penalty due, together with all costs incurred in giving public notice, storing, and selling the vehicle and all other charges incident to the seizure and sale, shall be paid to the owner of the vehicle. If no claim for the surplus is filed with the director of finance within sixty days from the date of the sale, the surplus shall be paid into the county treasury as a government realization and all claim to that sum shall thereafter be forever barred.

(c) The owner of any antique motor vehicle shall be exempt from the tax and delinquent penalty imposed under this chapter for the entire period of nonuse; provided that the owner of the antique motor vehicle shall first present to

the director of finance a signed and sworn certificate attesting to the antique motor vehicle's period of nonuse. [RL 1935, pt of §2157; am L 1937, c 214, §1, subs 7; RL 1945, §5711; am L 1951, c 162, §5; RL 1955, §130-10; HRS §249-10; am L 1982, c 295, §1; am L 1989, c 158, §2; am L 1993, c 151, §1; am L 1995, c 164, §1; am L 1998, c 2, §71]

§249-11 Fraudulent use of plates, tags, or emblems and other misdemeanors; penalties. (a) Any person who manufactures, sells, or distributes vehicle number plates, tags, or emblems of a design and size similar to the currently issued series of number plates, tags, or emblems authorized by the director of finance, or who attaches to and uses on any vehicle plates, tags, or emblems not furnished in accordance with sections 249-1 to 249-13 or 286-53, or who fraudulently uses such number plates, tags, or emblems upon any vehicle other than the one for which the number plates, tags, or emblems were issued, or who molests or disturbs any vehicle which has been seized pursuant to sections 249-1 to 249-13, or any person who knowingly uses a motor vehicle, the tax upon which is delinquent, upon public highways of this State, or any director of finance who issues a certificate of registration or number plates, tags, or emblems to any person who has not paid the tax required by sections 249-1 to 249-13, or any person who violates any of the provisions of such sections, shall be fined not more than \$500.

(b) It shall be unlawful for any person to manufacture, sell, display, permit to be displayed, or possess any reproduction, imitation, or facsimile of a license plate with a similar design, shape, size, and color as the license plates contracted for the director of finance of the city and county of Honolulu pursuant to section 249-9. [RL 1935, pt of §2157; am L 1937, c 214, §1, subs 8; RL 1945, §5712; RL 1955, §130-11; HRS §249-11; am L 1980, c 133, §3; am L 1987, c 317, §1; am L 1994, c 72, §1; am L 2005, c 5, §1]

§249-12 Standard size license plates. Notwithstanding sections 249-1 to 249-11 each county director of finance may issue standard size license plates in connection with the first registration of a motor vehicle subsequent to September 1, 1956, charging therefor the costs provided in section 249-7 in the case of original registration, and the director of finance of the city and county of Honolulu shall make the necessary contractual arrangements so that the issuance of standard size license plates may be accomplished. [L 1955, JR 23, §§1, 2; RL 1955, §130-11.5; am L Sp 1959 2d, c 1, §9; HRS §249-12; am L 1982, c 237, §4]

§249-13 Determination of rate. (a) The council shall determine the rate and the minimum tax at which all vehicles and motor vehicles in each respective county shall be taxed as provided by section 249-2. In making the determination, the rate and minimum tax on trucks or noncommercial motor vehicles shall be in accordance with subsection (b). The rate and minimum tax shall be established by ordinance, provided that prior to final action thereon a public hearing shall be held on the proposed rate. Public notice of the time and place of the hearing shall be given at least ten days prior to the hearing in the county. After the public hearing the council may fix the rate and the minimum tax at any amount deemed necessary, but the rate and the minimum shall not be higher than that originally proposed when the notice of public hearing was given. Any rate and minimum tax so established shall be effective as of January 1 of the year following the date of enactment of the ordinance.

(b) The rate and minimum tax for a truck or noncommercial motor vehicle shall be the same as provided for a passenger vehicle if:

- (1) The truck or noncommercial motor vehicle has a net weight of six thousand five hundred pounds or less; and
- (2) The owner submits proof to the director of finance that the truck or noncommercial motor vehicle is not being operated for compensation or commercial purposes.

(c) Any person who submits proof under subsection (b) to the director of finance knowing that it is false shall be guilty of a petty misdemeanor. [L 1966, c 49, §4; HRS §249-13; am L 1978, c 69, §1; am L 1998, c 2, §72]

BICYCLES

Cross References

Use of highway fund for bikeways, see §264-18.

§249-14 Bicycle and moped fee. (a) Bicycles having two tandem wheels that are twenty inches or more in diameter and all mopeds are required to be registered and shall be subject to a permanent registration fee of \$15, to be paid by the owners thereof to the director of finance.

(b) An owner of a bicycle having two tandem wheels that are less than twenty inches in diameter is not required to register such bicycle, but may do so to facilitate the return of recovered stolen bicycles by payment of the registration fee. The fee collected shall not be refunded or prorated. Upon receipt of the fee, the director of finance shall number and register each bicycle and moped for which the fee is paid, in the owner's name and furnish the owner with a metallic tag or decal for each bicycle or moped which shall be attached to the bicycle or moped. On bicycles the decal shall

be affixed to the upright post attached to the sprocket facing in the forward direction. On mopeds the decal shall be affixed to the lower portion of the rear fender facing rearward. Upon initial registration by an owner or transferee, the director of finance shall require proof of ownership and require the owner to furnish verification of the serial number and description contained in the proof of ownership and application for registration. The metallic tags or decals shall be in a form as the director of finance shall from time to time prescribe. It shall be the duty of the director of finance of each county to purchase a sufficient number of these tags or decals.

(c) All fees collected under this section shall be deposited into the bikeway fund and shall be expended in the county in which the fees are collected as provided in section 249-17.5. [L 1903, c 54, pt of §1; am L 1905, c 101, pt of §1; am L 1923, c 120, pt of §1; RL 1925, pt of §1308; RL 1935, pt of §2151; RL 1945, pt of §5702; RL 1955, §130-12; am L 1963, c 79, §1; HRS §249-14; am L 1972, c 25, §2 and c 116, §2; am L 1974, c 105, §3; am L 1975, c 187, §2; am L 1978, c 175, §2; am L 1988, c 264, §1; am L 1998, c 188, §2]

[§249-14.2] Procedure when registration of a bicycle or moped transferred. (a) Upon transfer of registered ownership in or to a bicycle or moped, the person whose interest is to be transferred and the transferee shall write their signatures with pen and ink upon the certificate of registration issued for the bicycle or moped, together with the address of the transferee in the appropriate space provided upon the certificate.

(b) Within thirty calendar days of the transfer of registered ownership of a bicycle or moped, the transferee shall forward the certificate of registration so endorsed to the director of finance who shall file the certificate. The director of finance may charge a fee of \$5 which shall be deposited into the county bikeway fund for each new certificate of registration issued. Whenever a transferee fails to comply with these provisions, the director of finance shall charge a fee of \$10, in addition to the fee provided in this section, for the issuance of a new certificate of registration.

(c) The director of finance, upon the receipt of the certificate of registration properly endorsed and the required fee, shall register the bicycle or moped and shall issue to the owner thereof by reason of the transfer a new certificate of registration in the manner and form provided for in an original registration.

(d) Until the director of finance has issued the new certificate of registration as provided by subsection (c), delivery of such bicycle or moped shall be deemed not to have been made and registration thereto shall be deemed not to have passed, and the intended transfer shall be deemed to be incomplete and not to be valid or effective for any purpose.

(e) In the event of the transfer by operation of law in or to a bicycle or moped, as upon inheritance, devise, or bequest, order in bankruptcy, or insolvency, execution sale, repossession upon default in performance of the terms of a lease or executory sales contract, or otherwise than by the voluntary act of the person whose interest is to be transferred, the certificate of registration shall be signed upon the spaces provided by the personal representative of, or successor in interest of the person whose registered ownership or interest is so transferred in lieu of such person. Every personal representative, receiver, trustee, sheriff, or other representative hereinabove referred to shall file with the director of finance a notice of any transfer by sale, lease, or otherwise by the person, of any such bicycle or moped, together with evidence satisfactory to the director of finance of all facts entitling such representative to make the transfer.

(f) Any person who refuses or neglects to deliver a certificate of registration to a transferee entitled thereto under this section, shall be punished as provided in section 249-14.6.

(g) Every dealer or manufacturer, upon transferring a bicycle or moped, whether by sale, lease, or otherwise, shall immediately give notice of the transfer to the director of finance upon the official form provided by the director of finance. Every such notice shall contain the date of the transfer, the names and addresses of the transferor and transferee, and such description of the bicycle or moped as may be called for in the official form.

(h) Every person, other than a dealer, upon transferring a bicycle or moped, whether by sale, lease, or otherwise, shall within ten days give notice of the transfer to the director of finance upon the official form provided by the director of finance. Every notice shall contain the date of transfer, the names and addresses of the transferor and transferee, and such description of the bicycle or moped as may be called for in the official form. Any person who violates this subsection shall be fined not more than \$100.

(i) Whenever the registered owner of a bicycle or moped or any dealer or manufacturer has given notice to the director of finance of a transfer of the registered ownership to the bicycle or moped, as provided in subsection (g) or (h), and has delivered the certificate of registration bearing the transferor's signature to the transferee as required by subsection (a), the transferor shall be relieved from liability, civil or criminal, which the transferor might subsequently incur by reason of being the registered owner of the bicycle or moped.

(j) Any person who falsely or fraudulently gives notice to the director of finance of a transfer of registered ownership to a bicycle or moped shall be subject to the penalty provided in section 249-14.6. [L 1998, c 188, §1]

§249-14.3 Exemption from fee and tag. Any bicycle brought into the State shall be exempt from the payment of fees and display of State of Hawaii bicycle tag for the remaining period for which the taxes or fees have been paid on such bicycle in compliance with the law of the state or country from which it was brought, if the bicycle displays a tag for the

current year as required by the law of such state or country. [L 1983, c 272, §1; am imp L 1984, c 90, §1; gen ch 1985; am L 1988, c 264, §2]

§249-14.5 New bicycles and mopeds. All new bicycles and mopeds, otherwise requiring the payment of fees under section 249-14, held in stock for purposes of sale shall be exempt from the fee. At the time of first sale, the dealer selling the new bicycle or moped shall:

- (1) Require the buyer to complete a license application form furnished by the director of finance;
- (2) Issue a copy of the completed form to the buyer; and
- (3) Transmit a copy of the completed form to the director of finance with the required fees which the dealer has collected from the buyer.

Upon receipt of the fee and the completed license application form, the director of finance shall mail a tag or decal and certificate of registration to the registered owner. Until the tag or decal is received, the bicycle or moped owner shall keep a copy of the completed application form upon the owner's person when riding the bicycle or moped on a public street. [L 1974, c 105, pt of §2; am L 1978, c 175, §3; am imp L 1984, c 90, §1; gen ch 1985; am L 1988, c 264, §3]

§249-14.6 Violations; penalty. Any seller who violates the provisions of section 249-14.2 or 249-14.5 may be fined not exceeding \$500. [L 1974, c 105, pt of §2; am L 1998, c 188, §3]

§249-15 Seizure and sale. The directors of finance, any person authoritatively acting on behalf of the director of finance, or any member of a police force of the several counties of the State may seize any bicycle or moped liable for the payment of the required fees or which has no tag or decal affixed as required by section 249-14, and may hold the bicycle or moped for a period of ten days, during which time it shall be subject to redemption by its owner on payment of the fee due and a penalty of \$1. All bicycles and mopeds not so redeemed shall be sold by the county chief of police or director of finance or their authorized representative, at public auction after first giving five days public notice of the time and place of sale in the county where the sale is to be held. Sale shall be made for the best price obtainable, which amount shall be forthwith paid over to the director of finance, accompanied by a statement containing a description of the bicycles or mopeds, their serial number, makes, and any other marks of identification. The director of finance, after deducting from the amount so received the amount of the fee and penalty due and costs of giving public notice, shall pay any surplus to the previous registered owners of the bicycles or mopeds. If at the expiration of ninety days the previous registered owners remain unknown, the surplus shall be paid into the treasury of the county, as a government realization, and all claims to the sums shall be forever barred. [L 1905, c 101, pt of §1; am L 1923, c 120, pt of §1; RL 1925, pt of §1308; RL 1935, pt of §2151; RL 1945, pt of §5702; RL 1955, §130-13; HRS §249-15; am L 1974, c 90, §1; am L 1978, c 175, §4; am imp L 1984, c 90, §1; gen ch 1985; am L 1988, c 264, §4; am L 1998, c 2, §73]

§249-16 Duplicate bicycle and moped tags and certificates of registration. In the event that a bicycle or moped tag or certificate of registration furnished under section 249-14 or 249-14.2 is lost, stolen, or mutilated, or becomes illegible, the person to whom it was furnished may obtain a duplicate thereof by presenting to the county director of finance the number and registration of the bicycle or moped involved. There shall be a charge of \$2 for the duplicate tag and \$5 for the duplicate certificate of registration. [L 1953, c 8, §1; RL 1955, §130-14; HRS §249-16; am L 1978, c 175, §5; am imp L 1984, c 90, §1; gen ch 1985; am L 1988, c 264, §5; am L 1998, c 188, §4]

§249-17 False tag, bicycle or moped, penalty. Any person who uses a tag not furnished in accordance with section 249-14, or who counterfeits any such tag or who fraudulently removes such a tag from any bicycle or moped, shall be fined not more than \$500. [L 1896, c 51, pt of §13; RL 1925, §§1310, 1313; RL 1935, §2156; am L 1941, c 268, §20; RL 1945, §5703; RL 1955, §130-15; HRS §249-17; am L 1978, c 175, §6; am L 1988, c 264, §6]

§249-17.5 Bikeway fund; established. All fees collected under sections 249-14 and 249-14.5 shall be deposited in a fund to be known as the "bikeway fund" and shall be expended in the county in which the fees are collected for the following purposes:

- (1) For acquisition, design, construction, improvement, repair, and maintenance of bikeways, including the installation and repair of storm drains and bridges;
- (2) For installation, maintenance, and repair of bikeway lights and power, including replacement of old bikeway lights;
- (3) For purposes and functions connected with traffic control and preservation of safety upon bikeways;
- (4) For payment of interest on and redemption of bonds issued to finance bikeway construction and improvements; and
- (5) For the promotion of bicycling transportation and recreation. [L 1974, c 105, pt of §2; am L 1984, c 273, §2; am L 1988, c 264, §7]

DISPOSITION OF TAXES

§249-18 Highway fund. All taxes collected under this chapter, except those collected pursuant to sections 249-14 and 249-14.5, shall be deposited in a fund to be known as the “highway fund” and shall be expended in the county in which the taxes are collected for the following purposes:

- (1) For acquisition, designing, construction, improvement, repair, and maintenance of public roads and highways, including without restriction of the foregoing purposes, costs of new land therefor, of permanent storm drains or new bridges, as well as repairs or additions to storm drains or bridges;
- (2) For installation, maintenance, and repair of street lights and power, and other charges for street lighting purposes, including replacement of old street lights, on county maintained public roads and highways;
- (3) For purposes and functions connected with traffic control and preservation of safety upon the public highways and streets;
- (4) For payment of interest on and redemption of bonds issued to finance highway and street construction and improvements;
- (5) In the case of the city and county of Honolulu, for appropriation for the police department up to the sum of \$500,000. No expenditures shall be made out of this fund which will jeopardize federal aid for highway construction;
- (6) For purposes and functions connected with mass transit; and
- (7) For the acquisition, design, construction, improvement, repair, and maintenance of bikeways. [L 1917, c 131, §1; RL 1925, §1309; am L 1925, c 180, §2; am L 1927, c 33, §1; am L 1929, c 195, §1; am L 1932 2d, c 61, §1; RL 1935, §2158; RL 1945, §5713; am L 1945, c 83, §1; am L 1953, c 45, §1; am L 1955, c 183, §1; RL 1955, §130-16; am L 1957, c 286, §1; am L 1959, c 179, §1; HRS §249-18; am L 1970, c 196, §1; am L 1972, c 25, §3; am L 1974, c 105, §4; am L 1977, c 68, §3]

Cross References

Use of highway fund for bikeways, see §264-18.

[OTHER LEVIES]

§249-31 State registration fee. *[This section effective until June 30, 2011. For section effective on July 1, 2011, see below.]* (a) All vehicles and motor vehicles in the State as defined in section 249-1, including antique motor vehicles, except as otherwise provided in sections 249-4 and 249-6, shall be subject to a \$25 annual vehicle registration fee. The fee shall be paid each year together with all other taxes and fees levied by this chapter on a staggered basis as established by each county as authorized by section 286-51, and the state registration for that county shall likewise be staggered so that the state registration fee is due and payable at the same time and shall be collected together with the county fee. The state registration fee shall be deemed delinquent if not paid with the county registration fee. The respective counties shall collect this fee together with the vehicle registration tax collected for the county and shall transfer the moneys collected under this section to the State.

(b) From each annual motor vehicle registration fee, the director shall deposit \$20 into the state highway fund and \$5 into the emergency medical services special fund. [L 1976, c 188, pt of §3; am L 1978, c 159, §2; am L 1981, c 50, §2; am L 1985, c 239, §2; am L 1991, c 263, §12; am L 2004, c 158, §3; am L 2005, c 22, §7; am L 2010, c 20, §2]

Cross References

Emergency medical services special fund, see §321-234.

§249-31 State registration fee. *[Section effective July 1, 2011. For section effective until June 30, 2011, see above.]* (a) All vehicles and motor vehicles in the State as defined in section 249-1, including antique motor vehicles, except as otherwise provided in sections 249-4 and 249-6, shall be subject to a \$45 annual vehicle registration fee. The fee shall become due and payable on January 1, and shall be paid before April 1 in each year together with all other taxes and fees levied by this chapter; provided that should any county elect to renew motor vehicle registrations on a staggered basis as authorized by section 286-51, the state registration for that county shall likewise be staggered so that the state registration fee is due and payable at the same time and shall be collected together with the county fee. The state registration fee shall be deemed delinquent if not paid with the county registration fee. The respective counties shall collect this fee together with the vehicle registration tax collected for the county and shall transfer the moneys collected under this section to the State.

(b) From each annual motor vehicle registration fee, the director shall deposit \$40 into the state highway fund and \$5 into the emergency medical services special fund. [L 1976, c 188, pt of §3; am L 1978, c 159, §2; am L 1981,

c 50, §2; am L 1985, c 239, §2; am L 1991, c 263, §12; am L 2004, c 158, §3; am L 2005, c 22, §7; am L 2011, c 162, §1]

Note

Section 249-3 referred to in text is repealed.

Cross Reference

Emergency medical services special fund, see §321-234.

§249-32 REPEALED. L 1977, c 195, §3.

§249-33 State vehicle weight tax, exemptions. (a) *[This subsection (a) is effective until June 30, 2011. For subsection (a) effective on July 1, 2011, see below.]* All vehicles and motor vehicles in the State as defined in section 249-1, including antique motor vehicles, except as otherwise provided in sections 249-3 to 249-6, in addition to all other fees and taxes levied by this chapter, shall be subject to an annual state vehicle weight tax. The tax shall be levied by the county director of finance at the rate of .75 cents a pound according to the net weight of each vehicle as the “net weight” is defined in section 249-1 up to and including four thousand pounds net weight; vehicles over four thousand pounds and up to and including seven thousand pounds net weight shall be taxed at the rate of 1.00 cent a pound; vehicles over seven thousand pounds and up to and including ten thousand pounds net weight shall be taxed at the rate of 1.25 cents a pound; vehicles over ten thousand pounds net weight shall be taxed at a flat rate of \$150.

(a) *[Subsection effective July 1, 2011. For subsection (a) effective until June 30, 2011, see above.]* All vehicles and motor vehicles in the State as defined in section 249-1, including antique motor vehicles, except as otherwise provided in sections 249-4, 249-5.5, 249-6, and 249-6.5, in addition to all other fees and taxes levied by this chapter, shall be subject to an annual state vehicle weight tax. The tax shall be levied by the county director of finance at the rate of 1.75 cents a pound according to the net weight of each vehicle as the “net weight” is defined in section 249-1 up to and including four thousand pounds net weight; vehicles over four thousand pounds and up to and including seven thousand pounds net weight shall be taxed at the rate of 2.00 cents a pound; vehicles over seven thousand pounds and up to and including ten thousand pounds net weight shall be taxed at the rate of 2.25 cents a pound; vehicles over ten thousand pounds net weight shall be taxed at a flat rate of \$300.

(b) The tax shall become due and payable on January 1 and shall be paid before April 1 in each year together with all other taxes and fees levied by this chapter; provided that should any county elect to renew motor vehicle registrations on a staggered basis as authorized by section 286-51, the state vehicle weight tax shall likewise be staggered so that the state vehicle weight tax is collected together with the county fee. The state vehicle weight tax shall be deemed delinquent if not paid with the county registration fee. The tax shall be paid by the owner of each vehicle to the director of finance of the county in which the vehicle is registered and shall be collected by the director of finance of such county together with all other fees and taxes levied by this chapter from the owner of each vehicle and motor vehicle registered in the county.

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

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

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

(e) The counties shall be reimbursed the incremental costs incurred in the collection and administration of taxes and fees imposed under section 249-31 and this section; the amount of reimbursement shall be determined by the director of transportation. [L 1977, c 195, §1; am L 1978, c 159, §3; am L 1981, c 50, §3; am L 1985, c 239, §3; am L 1991, c 263, §§13, 14; am L 2011, c 86, §1]

Note

The 2011 amendment effective July 1, 2011. L 2011, c 86, §3.

§249-34 Delinquent penalties; seizure and sale for tax and fee. Any tax or fee imposed under sections 249-31 and 249-33 for any year and not paid when due shall be subject to the penalties provided in section 249-10. [L 1978, c 159, §4; am L 1981, c 50, §4]

COUNTY VEHICULAR TAXES

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