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July 29, 2005

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2005-05

RE: Act 67, Session Laws of Hawaii, 2005, Relating to Rental Motor Vehicle Surcharge Tax

On May 23, 2005, the Governor signed H.B. No. 390, H.D. 1, S.D. 2, C.D. 1 into law as Act 67. Act 67 permanently exempts lessors who lease vehicles to lessees whose own vehicles are under repair, from the rental motor vehicle surcharge tax by amending Section 251-2, Hawaii Revised Statutes.

The amendment made by this act was effective upon approval.

Current forms and other tax information are available at the Department's website at: www.state.hi.us/tax. If you know which tax form or publication you need, please call the Department's request line at 808-587-7572, or toll-free from the neighbor islands and continental U.S. at 1-800-222-7572. This service is available 24 hours a day, 7 days a week.

KURT KAWAFUCHI
Director of Taxation

HRS Sections Explained: HRS section 251-2.