

DEPARTMENT OF TRANSPORTATION

Rules Repealing Rules and Regulations  
of The Director of Transportation  
Relating to the Exemption from and the Refund  
of the State Vehicle Weight Tax and the  
Motor Carrier Gross Weight Fee on Vehicles  
with a Net Weight of 6,000 Pounds or Over  
that are Used for Agricultural Purposes,  
and Adopting Chapter 106, Title 19,  
Administrative Rules

SUMMARY

1. Rules and Regulations of The Director of Transportation Relating to the Exemption from and the Refund of the State Vehicle Weight Tax and the Motor Carrier Gross Weight Fee on Vehicles with a Net Weight of 6,000 Pounds or Over that are Used for Agricultural Purposes are repealed.
2. Chapter 106 of title 19, entitled "Exemption from and Refund of State Vehicle Weight Tax and Motor Carrier Gross Weight Fee on Vehicles with Net Weight of 6,000 Pounds or Over that are Used for Agricultural Purposes", is adopted.

TITLE 19 DEPARTMENT OF TRANSPORTATION

SUBTITLE 4 HIGHWAYS DIVISION

CHAPTER 106

EXEMPTION FROM AND REFUND OF  
STATE VEHICLE WEIGHT TAX AND  
MOTOR CARRIER GROSS WEIGHT FEE  
ON VEHICLES WITH NET WEIGHT OF 6,000 POUNDS  
OR OVER THAT ARE USED FOR AGRICULTURAL PURPOSES

- Sec. 19-106-1 Definitions
- Sec. 19-106-2 Filing of claims
- Sec. 19-106-3 Certification of owner for exemption
- Sec. 19-106-4 Evidence that vehicle is used for agricultural purposes
- Sec. 19-106-5 Form for refunds and exemptions
- Sec. 19-106-6 Records
- Sec. 19-106-7 Repeal

Historical note. This chapter is based substantially on the rules and regulations of the director of transportation relating to the exemption from and the refund of the state vehicle weight tax and the motor carrier gross weight fee on vehicles with a net weight of 6,000 pounds or over that are used for agricultural purposes. [Eff. 8/31/78; R MAY 30 1981

Sec. 19-106-1 Definitions. As used in this chapter, unless the context clearly indicates otherwise:

"Agriculture" means the husbandry or culture of crops, on or in soil or water.

"Agricultural purposes" means any action or activity whose primary function is supportive of, related to, used in, or involved with agriculture but excludes the production of crops or raising of livestock primarily for recreational, promotional, or sporting purposes. When used in connection with or as descriptive of a vehicle, this term encompasses vehicles dedicated exclusively to agricultural pursuits, but does not include common or contract carrier vehicles, and private carrier vehicles used to transport agricultural supplies or products by persons not actually engaged in agricultural production. Vehicles owned and operated by agricultural

cooperatives organized under chapter 421 of the Hawaii Revised Statutes are deemed to be used for "agricultural purposes".

"Director" means the director of the state department of transportation. [Eff. **MAY 30 1981**  
(Auth: HRS Sec. 249-33) (Imp: HRS Sec. 249-33)

Sec. 19-106-2 Filing of claims. (a) Refund of the state vehicle weight tax may be obtained by filing a claim on form DOT 4-507 and where applicable form DOT 4-510 (multiple vehicle listing) with the state department of transportation.

(b) The motor carrier gross weight fee shall be refunded by filing a claim on form DOT 1-105 with the state department of transportation.

(c) All claims shall be filed by September 30 or within 90 days after payment of the tax, whichever is later.

(d) Refunds shall be given only to an applicant who has paid the tax and is the owner of the vehicle. [Eff. **MAY 30 1981** (Auth: HRS Sec. 249-33) (Imp: HRS Sec. 249-33)

Sec. 19-106-3 Certification of owner for exemption. (a) The owner of the vehicle that meets the criteria of this chapter shall be exempted from paying the state vehicle weight tax.

(b) Requests for certification of exemption shall be made by completing and filing form DOT 4-508, and where applicable form DOT 4-510, with the state department of transportation, highways division. [Eff. **MAY 30 1981** (Auth: HRS Sec. 249-33) (Imp: HRS Sec. 249-33)

Sec. 19-106-4 Evidence that vehicle is used for agricultural purposes. The claimant for refund or exemption based on exclusive use for agricultural purposes under this chapter shall present to the director his state general excise tax license, or a copy of it, or any other evidence satisfactory to the director, that the refund or exemption claimed is true, correct, and in accordance with the purpose and intent of the law and this chapter. [Eff. **MAY 30 1981**  
(Auth: HRS Sec. 249-33) (Imp: HRS Sec. 249-33)

Sec. 19-106-5 Form for refunds and exemptions.

(a) Forms for refunds and exemptions may be obtained at the county motor vehicle registration office.

(b) On the islands of Hawaii, Maui, and Kauai, forms may also be obtained at the district offices of the highways division, department of transportation.

(c) On Oahu, forms may also be obtained at the Oahu district office, highways division, 727 Kakoi Street, Honolulu. [Eff. **MAY 30 1981** (Auth: HRS Sec. 249-33) (Imp: HRS Sec. 249-33)]

Sec. 19-106-6 Records. (a) The vehicle owner requesting a refund or exemption shall furnish all records required by the director to verify the claim for refund and the certification of exemption.

(b) The state department of transportation shall be granted access, at all reasonable times, to all books, accounts, records, and reports, without notice to make a complete examination of the records to substantiate claims for refund or exemption. [Eff. **MAY 30 1981** (Auth: HRS Sec. 249-33) (Imp: HRS Sec. 249-33)]

Section 19-106-7 Repeal. All rules and regulations relating to the exemption from and the refund of the state vehicle weight tax and the motor carrier gross weight fee on vehicles with a net weight of 6,000 pounds or over that are used for agricultural purposes in effect prior to the effective date of this chapter are repealed. [Eff. **MAY 30 1981** (Auth: HRS Sec. 249-33) (Imp: HRS Sec. 249-33)]

DEPARTMENT OF TRANSPORTATION

I, RYOKICHI HIGASHIONNA, in my capacity as the Director of Transportation of the State of Hawaii, pursuant to the authority vested in me by law, do hereby adopt the foregoing Chapter 106 of Title 19 which contains rules relating to the Exemption from and Refund of State Vehicle Weight Tax and Motor Carrier Gross Weight Fee on Vehicles with Net Weight of 6,000 Pounds or Over that are Used for Agricultural Purposes.


The rules in this chapter are being adopted following public hearings held on March 31, April 1, 2, and 3, 1981, notice of which was duly published on March 2, 1981 in the Honolulu Advertiser, Honolulu Star-Bulletin, Hawaii Tribune Herald, Maui News and Garden Island News.

These rules shall take effect ten days after filing with the Office of the Lieutenant Governor.

  
RYOKICHI HIGASHIONNA  
Director of Transportation

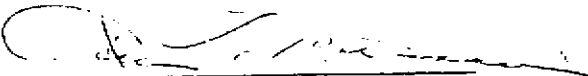
Date: May 13, 81

APPROVED:

  
GEORGE R. ARIYOSHI  
Governor  
State of Hawaii

Date: May 18, 1981

APPROVED AS TO FORM:

  
Deputy Attorney General

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