

June 25, 1917.

OPINION No. 671.

TAXATION:
Act 135, S. L. 1917, is not retroactive and applies only to automobiles purchased after the approval of said Act.

Henry C. Hapai, Esq.,
Acting Treasurer, Territory of Hawaii,
Honolulu.

Dear Sir: Your letter of June 7th requests our opinion as to the construction of Act 135 of the Session Laws of

1917. You wish to know whether this Act is retroactive and can apply to automobiles purchased subsequent to January 1st and prior to April 26, 1917, the date of the approval of said Act. One of the fundamental principles of statute construction is that no statute is retroactive unless specifically made so. In the Act in question there is nothing to show the intention of the Legislature to take such Act out of this general rule. The Act itself states that it shall take effect from and after the date of its approval. Under no circumstances could the owner of an automobile be taxed for a car purchased subsequent to the 1st of January except for that portion of the year after April 26th. The Act, however, allows only a reduction for that part of the year prior to the date of acquisition. In the case of an automobile purchased on the 1st of March, a tax, if the Act be construed as retroactive, could be levied upon the remaining time from March 1st. Such a procedure would defeat the principle above set forth. To allow reduction to April 26th in this typical case would be in conflict with the *wording* of the Act. Therefore, we are of the opinion that an automobile purchased subsequent to January 1st but prior to April 26th is not taxable under Act 135 until the following January 1st. All cars purchased subsequent to April 26th are taxable as of the date of the acquisition.

Very truly yours,

CORNELL S FRANKLIN,
Deputy Attorney General.

Approved:

Arthur G. Smith,
Acting Attorney General.