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GOVERNOR  
KE KIA'ĀINA



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COMPTROLLER  
KA LUNA HO'OMALU HANA LAULĀ


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KA HOPE LUNA HO'OMALU HANA LAULĀ

**STATE OF HAWAII | KA MOKU'ĀINA O HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWÉ LAULĀ**  
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February 6, 2026

**COMPTROLLER'S MEMORANDUM NO. 2026-02**

**TO:** Heads of Departments and Agencies

**FROM:** Keith A. Regan, Comptroller 

**SUBJECT:** Request for Personal Use of State-Owned Vehicle

In accordance with Section 105-2, (4) Hawaii Revised Statutes, state officials and employees shall submit requests for permits authorizing personal use of government vehicles for my review and approval.

Enclosed is Comptroller's Memorandum No. 2026-03 which addresses the application process for employees applying for a motor vehicle permit, which includes Form AGS-PU1 which must be completed by each employee requiring a permit. **The deadline for submitting the form is April 2, 2026. Permits will be valid from July 1, 2026- June 30, 2028.** Agencies are also reminded of the Federal Tax Reform Act of 1984 relating to the taxability of the value placed on the use of government vehicles for commuting to and from work 9 (see Comptroller's Memorandum 2026-03).

If you have any questions, please have your staff contact the Automotive Management Division at (808) 586-0343.

Attachment: Comptroller's Memorandum Nos. 2026-03 and Accounting Ref. CM 2026-05.