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September 14, 2007

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2007-19

RE: Revised Hawaii County Fuel Tax Rate, Effective October 1, 2007

Hawaii County Resolution 109-07 (Draft 2) decreases the Hawaii County biodiesel fuel tax rate from two and one-fifth (2.2) cents to zero (0) cents per gallon. The decrease in the tax will apply to all sales of biodiesel beginning October 1, 2007 (the decrease applies to stock that was purchased by distributors before October 1, 2007, but sold on or after October 1, 2007). See the attached Schedule of Fuel Tax Rates (Effective October 1, 2007) for all counties.

The applicable fuel tax forms are being revised to incorporate the decrease in the Hawaii County biodiesel fuel tax rate. The revised tax forms will be available at the district offices of the Department of Taxation and will be mailed to distributors.

Forms and other tax information may be downloaded from the Department's website at www.hawaii.gov/tax. If you know which tax form or publication you need, please call the Department's forms 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 Section Explained: HRS Sections 243-4 and 243-5.

Schedule of Fuel Tax Rates
(Effective October 1, 2007)
(Fuel tax rates in cents per gallon)

TYPE OF FUEL	STATE TAX	COUNTY TAX	TOTAL TAX
AVIATION FUEL			
All Counties	2	--	2
NAPHTHA (Power Generating Facility)			
All Counties	1	--	1
DIESEL OIL (OFF HIGHWAY)			
All Counties	2	--	2
DIESEL OIL (ON HIGHWAY)			
City & County of Honolulu	17	16.5	33.5
County of Maui	17	16	33
County of Hawaii	17	8.8	25.8
County of Kauai	17	13	30
GASOLINE & ALL OTHER LIQUID FUEL			
City & County of Honolulu	17	16.5	33.5
County of Maui	17	16	33
County of Hawaii	17	8.8	25.8
County of Kauai	17	13	30
BIODIESEL			
City & County of Honolulu	4	8.3	12.3
County of Maui	4	0	4
County of Hawaii	4	0	4
County of Kauai	4	0	4
COMPRESSED NATURAL GAS			
City & County of Honolulu	.8	7.6	8.4
County of Maui	.8	7.6	8.4
County of Hawaii	.8	7.6	8.4
County of Kauai	.8	7.6	8.4
ETHANOL			
City & County of Honolulu	2.4	2.4	4.8
County of Maui	2.4	3.8	6.2
County of Hawaii	2.4	1.3	3.7
County of Kauai	2.4	1.9	4.3
LIQUEFIED NATURAL GAS			
City & County of Honolulu	2.4	28.3	30.7
County of Maui	2.4	28.3	30.7
County of Hawaii	2.4	28.3	30.7
County of Kauai	2.4	28.3	30.7

Schedule of Fuel Tax Rates
(Effective October 1, 2007)
(Fuel tax rates in cents per gallon)

TYPE OF FUEL	STATE TAX	COUNTY TAX	TOTAL TAX
LIQUID PETROLEUM GAS			
City & County of Honolulu	5.2	5.4	10.6
County of Maui	5.2	4.3	9.5
County of Hawaii	5.2	2.9	8.1
County of Kauai	5.2	4.3	9.5
METHANOL			
City & County of Honolulu	1.9	1.8	3.7
County of Maui	1.9	2.9	4.8
County of Hawaii	1.9	1.0	2.9
County of Kauai	1.9	1.4	3.3
ENVIRONMENTAL RESPONSE TAX (per barrel)			
City & County of Honolulu	5	--	5
County of Maui	5	--	5
County of Hawaii	5	--	5
County of Kauai	5	--	5