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July 16, 2013

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2013-05

RE: Revised Kauai County Fuel Tax Rate, Effective July 1, 2013

Kauai County Resolution No. 2013-47 Draft 3 increases the county of Kauai fuel tax rates.

Effective July 1, 2013, the county of Kauai fuel tax rate for diesel, gasoline, and liquid fuel sold or used by a distributor is increased from thirteen (13) cents per gallon to fifteen (15) cents per gallon. Effective July 1, 2013, the county of Kauai fuel tax rate for compressed natural gas (CNG), ethanol, liquefied natural gas (LNG), liquid petroleum gas (LPG), and methanol sold or used by a distributor are also increased. There is no change in the rate for biodiesel. See the attached "Schedule of Fuel Tax Rates (Effective July 1, 2013)" for all counties. The tax increases apply to fuel sold or used by distributors on or after July 1, 2013 (including stock that was purchased by distributors before July 1, 2013, but sold or used by distributors on or after July 1, 2013).

Effective July 1, 2014, the county of Kauai fuel tax rate for diesel, gasoline, and liquid fuel sold or used by a distributor is increased from fifteen (15) cents per gallon to seventeen (17) cents per gallon. Effective July 1, 2014, the county of Kauai fuel tax rates for compressed natural gas (CNG), ethanol, liquefied natural gas (LNG), liquid petroleum gas (LPG), and methanol sold or used by a distributor are also increased. There is no change in the rate for biodiesel. The tax increases apply to fuel sold or used by distributors on or after July 1, 2014 (including stock that was purchased by distributors before July 1, 2014, but sold or used by distributors on or after July 1, 2014). Subsequent increases will be addressed in subsequent announcements before each increase in tax becomes effective.

The applicable fuel tax forms are being revised and will be available shortly at the district offices of the Department of Taxation.

Forms and other tax information may be downloaded from the Department's website at tax.hawaii.gov.

/s/

FREDERICK D. PABLO
Director of Taxation

HRS Section Explained: HRS Sections 243-4 and 243-5.

Schedule of Fuel Tax Rates
(Effective July 1, 2013)
(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	2	--	2
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	15	32
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	15	32
BIODIESEL (ON HIGHWAY)			
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	0.8	1.3	2.1
County of Maui	0.8	1.2	2
County of Hawaii	0.8	0.7	1.5
County of Kauai	0.8	1.1	1.9
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	2.2	4.6

Schedule of Fuel Tax Rates
(Effective July 1, 2013)
(Fuel tax rates in cents per gallon)

TYPE OF FUEL	STATE TAX	COUNTY TAX	TOTAL TAX
LIQUEFIED NATURAL GAS			
City & County of Honolulu	2.4	4.7	7.1
County of Maui	2.4	4.5	6.9
County of Hawaii	2.4	2.5	4.9
County of Kauai	2.4	4.2	6.6
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	5	10.2
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	1.7	3.6
ENVIRONMENTAL RESPONSE, ENERGY, AND FOOD SECURITY TAX (per barrel)**			
City & County of Honolulu	1.05	--	1.05
County of Maui	1.05	--	1.05
County of Hawaii	1.05	--	1.05
County of Kauai	1.05	--	1.05

**Does not include aviation fuel pursuant to 49 USC §47133(a) and §47133(c)