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July 15, 2015

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2015-01

RE: Revised Maui County Fuel Tax Rate, Effective July 1, 2015
Act 185, Session Laws of Hawaii (SLH) 2015, Relating to the Environmental Response, Energy, and Food Security Tax (EREFST), Effective July 1, 2015

Maui County Resolution No. 15-54 increased the county of Maui fuel tax rates, effective July 1, 2015. Fuel tax rates for Maui, Molokai and Lanai are:

Gasoline & Diesel Oil	$0.18 per gallon
Biodiesel	$0.09 per gallon
Ethanol	$0.042 per gallon
Methanol	$0.032 per gallon
Liquefied Petroleum Gas	$0.047 per gallon

On July 1, 2015, Governor David Y. Ige signed into law Senate Bill 359 S.D.1, H.D.1, as Act 185, SLH 2015, effective July 1, 2015. Act 185 taxes fossil fuel under the EREFST at nineteen cents per 1 million British thermal units.

See the attachment for the fuel and EREFST tax rates for all counties. The fuel tax increases apply to fuel sold or used by distributors on or after July 1, 2015 (including stock that was purchased by distributors before July 1, 2015, but sold or used by distributors on or after July 1, 2015).

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.

MARIA E. ZIELINSKI
Director of Taxation

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

Schedule of Fuel Tax Rates
(Effective July 1, 2015)
(Fuel tax rates in cents per gallon)

TYPE OF FUEL		STATE TAX	COUNTY TAX	TOTAL TAX
AVIATION FUEL				
	All Counties	2.0	0	2.0
NAPHTHA (Power Generating Facility)				
	All Counties	2.0	0	2.0
DIESEL OIL (OFF HIGHWAY)				
	All Counties	2.0	0	2.0
DIESEL OIL (ON HIGHWAY)				
	City & County of Honolulu	17.0	16.5	33.5
	County of Maui	17.0	18.0	35.0
	County of Hawaii	17.0	8.8	25.8
	County of Kauai	17.0	17.0	34.0
GASOLINE & ALL OTHER LIQUID FUEL				
	City & County of Honolulu	17.0	16.5	33.5
	County of Maui	17.0	18.0	35.0
	County of Hawaii	17.0	8.8	25.8
	County of Kauai	17.0	17.0	34.0
BIODIESEL (ON HIGHWAY)				
	City & County of Honolulu	4.0	8.3	12.3
	County of Maui	4.0	9.0	13.0
	County of Hawaii	4.0	0	4.0
	County of Kauai	4.0	0	4.0
COMPRESSED NATURAL GAS[1]				
	City & County of Honolulu	4.0	8.2	12.2
	County of Maui	4.0	8.9	12.9
	County of Hawaii	4.0	4.4	8.4
	County of Kauai	4.0	8.4	12.4
ETHANOL				
	City & County of Honolulu	2.4	2.4	4.8
	County of Maui	2.4	4.2	6.6
	County of Hawaii	2.4	1.3	3.7
	County of Kauai	2.4	2.5	4.9
LIQUEFIED NATURAL GAS[1]				
	City & County of Honolulu	4.0	8.2	12.2
	County of Maui	4.0	8.9	12.9
	County of Hawaii	4.0	4.4	8.4
	County of Kauai	4.0	8.4	12.4

TYPE OF FUEL	STATE TAX	COUNTY TAX	TOTAL TAX
LIQUEFIED PETROLEUM GAS			
City & County of Honolulu	5.2	5.4	10.6
County of Maui	5.2	4.7	9.9
County of Hawaii	5.2	2.9	8.1
County of Kauai	5.2	5.6	10.8
METHANOL			
City & County of Honolulu	1.9	1.8	3.7
County of Maui	1.9	3.2	5.1
County of Hawaii	1.9	1.0	2.9
County of Kauai	1.9	1.9	3.8

[1] Fuel Properties Comparison. (2014, October 29). Retrieved July 14, 2015, from http://www.afdc.energy.gov/fuels/fuel_comparison_chart.pdf

Schedule of Environmental Response, Energy, and Food Security Tax

(Effective July 1, 2015)
(Tax rates in dollars)

TYPE OF FUEL	STATE TAX	COUNTY TAX	TOTAL TAX
PETROLEUM PRODUCTS per barrel *			
City & County of Honolulu	1.05	0	1.05
County of Maui	1.05	0	1.05
County of Hawaii	1.05	0	1.05
County of Kauai	1.05	0	1.05
FOSSIL FUEL** per 1 million BTU			
City & County of Honolulu	0.19	0	0.19
County of Maui	0.19	0	0.19
County of Hawaii	0.19	0	0.19
County of Kauai	0.19	0	0.19

* Do not include aviation fuel pursuant to 49 USC §47133(a) and §47133(c)
**Fossil fuel does not include petroleum products taxed by the barrel