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June 7, 2018

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2018-09

RE: Maui County Fuel Tax Rate, Effective July 1, 2018
Revised Hawaii County Fuel Tax Rate, Effective July 1, 2018

Maui County Resolution No. 18-84 recited the County of Maui fuel tax rates, effective July 1, 2018. The fuel tax rates for Maui County remain unchanged.

Hawaii County Resolution No. 212-17, Draft 2 (HCR 212-17, D2) increased the County of Hawaii fuel tax rates, effective July 1, 2018 as follows:

	Hawaii County
Gasoline & Diesel Oil	$0.190 per gallon
Naphtha not used in a power-generating facility	$0.190 per gallon
Biodiesel	$0.000 per gallon
Ethanol	$0.028 per gallon
Methanol	$0.021 per gallon
Liquefied Petroleum Gas (LPG)	$0.063 per gallon
Compressed Natural Gas (CNG)	$0.094 per gallon
Liquefied Natural Gas (LNG)	$0.094 per gallon

Hawaii County alternative fuel tax rates changed due to the increase in the county diesel rate. The Hawaii County fuel tax increases apply to fuel sold or used by distributors on or after July 1, 2018 (including stock that was purchased by distributors before July 1, 2018, but sold or used by distributors on or after July 1, 2018). See the attached "Schedule of Fuel Tax Rates (Effective July 1, 2018)" for all counties.

HCR 212-17, D2 also provides for increases in the fuel tax rates for diesel, gasoline, and liquid fuel sold or used by a distributor effective July 1, 2019. The Department of Taxation will release an announcement in June 2019 for the increases.

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/
LINDA CHU TAKAYAMA
Director of Taxation

HRS Section Explained: HRS Sections 243-1 and 243-4(a)

Schedule of Fuel Tax Rates
(Effective July 1, 2018)
(Fuel tax rates in cents per gallon)

TYPE OF FUEL	STATE TAX	COUNTY TAX	TOTAL TAX
AVIATION FUEL			
All Counties	1.0	0	1.0
NAPHTHA (Power Generating Facility)			
City & County of Honolulu	2.0	0	2.0
County of Maui	2.0	0	2.0
County of Hawaii	2.0	0	2.0
County of Kauai	2.0	0	2.0
DIESEL OIL (ON HIGHWAY)			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	23.0	39.0
County of Hawaii	16.0	19.0[1]	35.0
County of Kauai	16.0	17.0	33.0
GASOLINE & ALL OTHER LIQUID FUEL			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	23.0	39.0
County of Hawaii	16.0	19.0[1]	35.0
County of Kauai	16.0	17.0	33.0
BIODIESEL (ON HIGHWAY)			
City & County of Honolulu	4.0	8.3	12.3
County of Maui	4.0	0	4.0
County of Hawaii	4.0	0	4.0
County of Kauai	4.0	0	4.0
COMPRESSED NATURAL GAS			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	11.4	15.4
County of Hawaii	4.0	9.4[1]	13.4
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	11.5	13.9
County of Hawaii	2.4	2.8[1]	5.2
County of Kauai	2.4	2.5	4.9
LIQUEFIED NATURAL GAS			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	11.4	15.4
County of Hawaii	4.0	9.4[1]	13.4
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	11.5	16.7
County of Hawaii	5.2	6.3[1]	11.5
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	11.5	13.4
County of Hawaii	1.9	2.1[1]	4.0
County of Kauai	1.9	1.9	3.8

[1] Effective July 1, 2018 pursuant to Hawaii County Resolution 212-17, Draft 2
State CNG rate calculation = State diesel rate X [(128,621/130,000) X 0.25]
County CNG rate = County diesel rate X [(128,621/130,000) X 0.50]

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

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