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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2020-02

RE: Revised Maui County Fuel Tax Rate, Effective July 1, 2019

Maui County Resolution No. 19-100, created a new alternative fuel tax category for "Biodiesel Blends" that are less than 100% biodiesel and restated the County of Maui fuel tax rates, effective July 1, 2019 as follows:

	Maui County
Gasoline & Diesel Oil	$0.230 per gallon
Naphtha not used in a power-generating facility	$0.230 per gallon
Biodiesel (B100)	$0.000 per gallon
Ethanol	$0.115 per gallon
Methanol	$0.115 per gallon
Liquefied Petroleum Gas (LPG)	$0.115 per gallon
Biodiesel Blend (< B100)*	$0.060 per gallon

The Maui County fuel tax increases apply to fuel sold or used by distributors on or after July 1, 2019 (including stock that was purchased by distributors before July 1, 2019, but sold or used by distributors on or after July 1, 2019). See the attached "Schedule of Fuel Tax Rates (Effective July 1, 2019)" for all counties.

The applicable fuel tax forms are being revised and will be available soon. These forms and other tax information may be downloaded from the Department's website at http://tax.hawaii.gov.

RONA M. SUZUKI
Director of Taxation

HRS Section Explained: Sections 243-1, and 243-4

Schedule of Fuel Tax Rates
(Effective July 1, 2019)
(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	23.0[1]	39.0
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	23.0	39.0
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	11.4	15.4
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	3.3	5.7
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	11.4	15.4
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	7.6	12.8
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	2.5	4.4
County of Kauai	1.9	1.9	3.8
BIODIESEL BLEND (ON HIGHWAY) [1]			
County of Maui	3.9	6.0[1]	9.9

[1] Effective July 1, 2019 pursuant to Maui County Resolution 19-100
State Biodiesel Blend rate calculation = State diesel rate X [(127,210/130,000) X 0.25]
County Biodiesel Blend rate = County diesel rate X [(127,210/130,000) 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 U.S.C.§§ 47133(a) and 47133(c)
** Fossil fuel does not include petroleum products taxed by the barrel