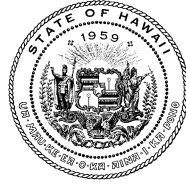


DAVID Y. IGE  
GOVERNOR

DOUGLAS S. CHIN  
LT. GOVERNOR



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LINDA CHU TAKAYAMA  
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE  
DEPUTY DIRECTOR

## COUNTY SURCHARGE INFORMATION

***Beginning January 1, 2019: New County Surcharges for Kauai & Hawaii Counties***

The following table contains the county surcharge rates and effective dates:

COUNTY SURCHARGE TAX		
COUNTY	RATE	EFFECTIVE DATE
City & County of Honolulu	0.50%	January 1, 2007 to December 31, 2030
County of Kauai	0.50%	January 1, 2019 to December 31, 2030
County of Hawaii	0.25%	January 1, 2019 to December 31, 2020
County of Maui	0.00%	No county surcharge

The county surcharge only applies to transactions subject to the 4.0% General Excise Tax (GET) rate. The county surcharge does not apply to activities taxed at the 0.5% rate (e.g., wholesaling) or the 0.15% rate (i.e., insurance commissions).

A seller may choose to visibly pass on the GET to its customers, but is not required to do so. The maximum pass-on rates, which include the county surcharge if applicable, are as follows:

MAXIMUM GENERAL EXCISE TAX PASS-ON RATES	
COUNTY	RATE
City & County of Honolulu	4.7120%
County of Kauai	4.7120%
County of Hawaii	4.4386%
County of Maui	4.1666%

For more information on county surcharges, please visit the Department's website at <http://tax.hawaii.gov/geninfo/countysurcharge>