

CHAPTER 242 MORTGAGE LOAN EXEMPTION

REPEALED. L 1988, c 87, §2.

This is an unofficial compilation of the Hawaii Revised Statutes as of December 31, 2022.

CHAPTER 243 FUEL TAX LAW

Section

243-1	Definitions
243-2	Distributors to register and be licensed
243-3	Retail dealers, permits; certificates
243-3.5	Environmental response, energy, and food security tax; uses
243-4	License taxes
243-5	County fuel tax
243-6	Fuel taxes, dispositions
243-7	Tax not applicable, when
243-8	Repealed
243-9	Distributors, etc., to keep records
243-10	Statements and payments
243-11	Failure to make and file statements and making false statement unlawful
243-12	Procedure upon failure to file statement; penalties
243-13	Director empowered to make examinations, penalty, etc.
243-14	Assessments; limitation period; exceptions; extension by agreement
243-14.5	Appeals
243-15	Repealed
243-16	Rules and regulations
243-17	Chapter 235 and chapter 237 applicable

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Cross Reference

[Tax Information Release No. 97-4, "Application of the Business Entity Classification Rules Under the 'Check-the-box' Regulations to the Hawaii Income Tax and Other Taxes"](#)

§243-1 Definitions. Whenever used in this chapter:

“Alternative fuel” means methanol, denatured ethanol, and other alcohols; mixtures containing eighty-five per cent or more by volume of methanol, denatured ethanol, and other alcohols with gasoline or other fuels; natural gas; liquefied petroleum gas; hydrogen; coal-derived liquid fuels; biodiesel; mixtures containing twenty per cent or more by volume of biodiesel with diesel or other fuels; fuels (other than alcohol) derived from biological materials; and any other fuel that is substantially not a petroleum product and that the governor determines would yield substantial energy security benefits or substantial environmental benefits.

“Aviation fuel” means all liquid substances of whatever chemical composition usable for the propulsion of airplanes.

“Barrel” means forty-two United States gallons of crude oil or petroleum product.

“Crude oil” means petroleum in an unrefined state or natural state, including condensates and natural gasoline.

“Distributor” means:

- (1) Every person who refines, manufactures, produces, or compounds liquid fuel or fossil fuel in the State and sells or uses the same therein;