SCHEDULE OF TAX RATES PER GALLON

(Effective October 1, 2007) (Fuel Tax rates in cents per gallon)

	STATE TAX	COUNTY FUEL TAX	TOTAL TAX
GASOLINE AND DIESEL OIL (HIGHWAY):			
City & County of Honolulu	17.0	16.5	33.5
County of Maui	17.0	16.0	33.0
County of Hawaii	17.0	8.8	25.8
County of Kauai	17.0	13.0	30.0
DIESEL OIL (OFF-HIGHWAY):			
All Counties	2.0	0.0	2.0
LIQ. PET. GAS (HWY USE):			
City & County of Honolulu	5.2	5.4	10.6
County of Maui	5.2	4.3	9.5
County of Hawaii	5.2	2.9	8.1
County of Kauai	5.2	4.3	9.5
AVIATION FUEL:			
All Counties	2.0	0.0	2.0
ENVIRONMENTAL RESPONSE TAX (per barrel)			
All Counties	5.0	0.0	5.0
ETHANOL (HWY USE):			
City & County of Honolulu	2.4	2.4	4.8
County of Maui	2.4	3.8	6.2
County of Hawaii	2.4	1.3	3.7
County of Kauai	2.4	1.9	4.3
METHANOL (HWY USE):			
City & County of Honolulu	1.9	1.8	3.7
County of Maui	1.9	2.9	4.8
County of Hawaii	1.9	1.0	2.9
County of Kauai	1.9	1.4	3.3
BIODIESEL (HWY USE):			
City & County of Honolulu	4.0	8.3	12.3
County of Maui	4.0	0.0	4.0
County of Hawaii	4.0	0.0	4.0
County of Kauai	4.0	0.0	4.0
NAPHTHA (Power-Generating Facility)	1.0	0.0	1.0
COMPRESSED NATURAL GAS (HWY USE):			
City & County of Honolulu	8.0	1.3	2.1
County of Maui	8.0	1.2	2.0
County of Hawaii	8.0	0.7	1.5
County of Kauai	0.8	1.0	1.8
LIQUEFIED NATURAL GAS (HWY USE):			
City & County of Honolulu	2.4	4.7	7.1
County of Maui	2.4	4.5	6.9
County of Hawaii	2.4	2.5	4.9
County of Kauai	2.4	3.7	6.1

AGRICULTURAL USE REFUNDS (GASOLINE)

	GALLONS	STATE TAX	COUNTY FUEL TAX	TOTAL TAX
City & County of Honolulu	0.00	0.00	0.00	0.00
County of Maui	31,450.88	5,032.14	5,032.14	10,064.28
County of Hawaii	0.00	0.00	0.00	0.00
County of Kauai	9,344.41	1,495.11	1,214.77	2,709.88
TOTAL	40,795.29	6,527.25	6,246.91	12,774.16

Tax Research & Planning Monthly 10-14-09 Revised