SCHEDULE OF TAX RATES PER GALLON

(Effective July 1, 2013) (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	15.0	32.0
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	5.0	10.2
AVIATION FUEL:			
All Counties	2.0	0.0	2.0
ENVIRONMENTAL RESPONSE, ENERGY, & FOOD SECURITY TAX (per barrel)			
All Counties	105.0	0.0	105.0
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	2.2	4.6
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	1.7	3.6
BIODIESEL (HWY USE):	4.0	0.2	40.0
City & County of Honolulu County of Maui	4.0	8.3	12.3
County of Maui	4.0	0.0	4.0
County of Hawaii County of Kauai	4.0 4.0	0.0 0.0	4.0 4.0
County of Radai	4.0	0.0	4.0
NAPHTHA (Power-Generating Facility)	2.0	0.0	2.0
COMPRESSED NATURAL GAS (HWY USE):			
City & County of Honolulu	0.8	1.3	2.1
County of Maui	8.0	1.2	2.0
County of Hawaii	0.8	0.7	1.5
County of Kauai	0.8	1.1	1.9
LIQUIFFIED NATURAL CAS (LIMYLISE).			
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 Mauii	2.4	4.5 2.5	4.9
County of Mawaii County of Kauai	2.4	4.2	4.9 6.6
County of Nauai	۷.4	7.4	0.0

AGRICULTURAL USE REFUNDS (GASOLINE)

	GALLONS	STATE TAX	COUNTY FUEL TAX	TOTAL TAX
City & County of Honolulu	27,810.46	4,449.67	4,588.73	9,038.40
County of Maui	36,515.00	5,842.40	5,842.40	11,684.80
County of Hawaii	2,763.87	442.22	243.22	685.44
County of Kauai	5,285.29	845.65	792.79	1,638.44
TOTAL	72,374.62	11,579.94	11,467.14	23,047.08

Tax Research & Planning Monthly 02-24-16 revised