SCHEDULE OF FUEL TAX RATES (Effective July 1, 2015) (Fuel tax rates in cents per gallon)

	STATE TAX	COUNTY TAX	TOTAL TAX
GASOLINE AND DIESEL OIL (HIGHWAY): City & County of Honolulu	17.0	16.5	33.5
County of Maui	17.0	18.0	35.0
County of Hawaii	17.0	8.8	25.8
County of Kauai	17.0	17.0	34.0
			0.110
DIESEL OIL (OFF-HIGHWAY):			
All Counties	2.0	0.0	2.0
LIQUEFIED PETROLEUM GAS (HIGHWAY):			
City & County of Honolulu	5.2	5.4	10.6
County of Maui	5.2	4.7	9.9
County of Hawaii	5.2	2.9	8.1
County of Kauai	5.2	5.6	10.8
AVIATION FUEL: All Counties	2.0	0.0	2.0
All Counties	2.0	0.0	2.0
ENVIRONMENTAL RESPONSE, ENERGY, &			
FOOD SECURITY TAX			
All Counties, per barrel of petroleum products ^{1/}	105.0	0.0	105.0
All Counties, per million BTU of fossil fuels $^{2/}$	19.0	0.0	19.0
	10.0	0.0	10.0
ETHANOL (HIGHWAY):			
City & County of Honolulu	2.4	2.4	4.8
County of Maui	2.4	4.2	6.6
County of Hawaii	2.4	1.3	3.7
County of Kauai	2.4	2.5	4.9
METHANOL (HIGHWAY):			
City & County of Honolulu	1.9	1.8	3.7
County of Maui	1.9	3.2	5.1
County of Hawaii	1.9	1.0	2.9
County of Kauai	1.9	1.9	3.8
BIODIESEL (HIGHWAY): City & County of Honolulu	4.0	8.3	12.3
County of Maui	4.0	9.0	13.0
County of Hawaii	4.0	0.0	4.0
County of Kauai	4.0	0.0	4.0
	4.0	0.0	4.0
NAPHTHA (Power-Generating Facility)	2.0	0.0	2.0
(-		-
COMPRESSED NATURAL GAS ^{3/} (HIGHWAY):			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	8.9	12.9
County of Hawaii	4.0	4.4	8.4
County of Kauai	4.0	8.4	12.4
LIQUEFIED NATURAL GAS ^{4/} (HIGHWAY):	4.0	0.0	10.0
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	8.9	12.9
County of Hawaii	4.0	4.4	8.4
County of Kauai	4.0	8.4	12.4

^{1/} Does not include aviation fuel.
^{2/} Does not include petroleum products. BTU = British thermal unit.
^{3/} Calculation is based on the energy content of 128,621 BTU.
^{4/} Calculation is based on the energy content of 128,714 BTU.

AGRICULTURAL USE REFUNDS (GASOLINE)

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	18,655.92	2,984.95	3,078.23	6,063.17
County of Maui	0.00	0.00	0.00	0.00
County of Hawaii	48,835.12	7,813.62	4,297.49	12,111.11
County of Kauai	0.00	0.00	0.00	0.00
TOTAL	67,491.04	10,798.57	7,375.72	18,174.28

Tax Research & Planning Office

Monthly 09-17-15