## SCHEDULE OF FUEL TAX RATES (Effective January 1, 2016) (Fuel tax rates in cents per gallon)

	STATE TAX	COUNTY TAX	TOTAL TAX
GASOLINE AND DIESEL OIL (HIGHWAY):			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	18.0	34.0
County of Hawaii	16.0	8.8	24.8
County of Kauai	16.0	17.0	33.0
DIESEL OIL (OFF-HIGHWAY):			
All Counties	1.0	0.0	1.0
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:			4.0
All Counties	1.0	0.0	1.0
ENVIRONMENTAL RESPONSE, ENERGY, & FOOD SECURITY TAX			
All Counties, per barrel of petroleum products <sup>1/</sup>	105.0	0.0	105.0
All Counties, per million BTU of fossil fuels <sup>2/</sup>	19.0	0.0	19.0
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
NAPHTHA	10.0	10 5	00.5
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0 16.0	18.0 8.8	34.0
County of Hawaii County of Kauai	16.0	17.0	24.8 33.0
COMPRESSED NATURAL GAS (HIGHWAY):			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	8.9	12.2
County of Hawaii	4.0	4.4	8.4
County of Kauai	4.0	8.4	12.4
LIQUEFIED NATURAL GAS (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

 $^{1\prime}$  Does not include aviation fuel.  $^{2\prime}$  Does not include petroleum products. BTU = British thermal unit.

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	0.00	0.00	0.00	0.00
County of Maui	0.00	0.00	0.00	0.00
County of Hawaii	0.00	0.00	0.00	0.00
County of Kauai	7,531.19	1,129.68	1,280.30	2,409.98
TOTAL	7,531.19	1,129.68	1,280.30	2,409.98

## AGRICULTURAL USE REFUNDS (GASOLINE)

Tax Research & Planning Office