

SCHEDULE OF TAX RATES PER GALLON
(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:			
All Counties	1.0	0.0	1.0
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
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 ^{3/} (Power-Generating Facility)	2.0	0.0	2.0
COMPRESSED 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
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/} Does not include aviation fuel.

^{2/} Does not include petroleum products. BTU = British thermal unit.

^{3/} Effective retroactive to January 1, 2016, pursuant to Act 76, SLH 2016.

AGRICULTURAL USE REFUNDS (GASOLINE)

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	171,698.74	26,710.03	28,330.29	55,040.32
County of Maui	128,926.95	19,983.09	23,206.85	43,189.94
County of Hawaii	222,889.18	34,352.19	19,614.25	53,966.44
County of Kauai	9,344.19	1,401.63	1,588.51	2,990.14
TOTAL	532,859.06	82,446.94	72,739.90	155,186.84