## SCHEDULE OF FUEL TAX RATES (Effective July 1, 2019) (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	23.0	39.0
County of Hawaii <sup>3/</sup>	16.0	23.0	39.0
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	11.5	16.7
County of Hawaii <sup>3/</sup>	5.2	7.6	12.8
County of Kauai	5.2	5.6	10.8
AVIATION FUEL:			
All Counties	1.0	0.0	1.0
	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	11.5	13.9
County of Hawaii <sup>3/</sup>	2.4	3.3	5.7
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	11.5	13.4
County of Hawaii <sup>3/</sup>	1.9	2.5	4.4
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	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)			
City & County of Honolulu	2.0	0.0	2.0
County of Maui	2.0	0.0	2.0
County of Hawaii County of Kauai	2.0 2.0	0.0 0.0	2.0 2.0
	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	11.4	15.4
County of Hawaii <sup>3/</sup>	4.0	11.4	15.4
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	11.4	15.4
County of Hawaii <sup>3/</sup> County of Kauai	4.0 4.0	11.4 8.4	15.4 12.4
	4.0	0.4	12.4

<sup>1/</sup> Does not include aviation fuel.
<sup>2/</sup> Does not include petroleum products. BTU = British thermal unit.
<sup>3/</sup> Effective July 1, 2019, pursuant to Hawaii County Resolution No. 212-17, Draft 2.

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	49,388.00	7,408.20	8,149.02	15,557.22
County of Maui	5,574.00	836.10	1,282.02	2,118.12
County of Hawaii	421.35	63.20	80.06	143.26
County of Kauai	0.00	0.00	0.00	0.00
TOTAL	55,383.35	8,307.50	9,511.10	17,818.60

## OFF-HIGHWAY USE REFUNDS (GASOLINE) - DECEMBER 2019

Tax Research & Planning Office

Monthly 01-17-2020