



County Surcharge on Hawaii General Excise Tax

COUNTY SURCHARGE & MAXIMUM GENERAL EXCISE (GE) TAX PASS-ON RATES			
COUNTY	SURCHARGE RATE ¹	EFFECTIVE DATE	MAX PASS-ON RATE ²
Honolulu	0.50%	January 1, 2007 – December 31, 2030	4.7120%
Kauai	0.50%	January 1, 2019 – December 31, 2030	4.7120%
Hawaii	0.25%	January 1, 2019 – December 31, 2019	4.4386%
	0.50%	January 1, 2020 – December 31, 2030	4.7120%
Maui	0.00%	No county surcharge	4.1666%

¹ Counties are authorized to adopt a surcharge on the 4% GE tax rate.

² Businesses may pass on the GE tax and any applicable county surcharge to customers at the maximum pass-on rate.