

DEPARTMENT OF TAXATION

Amendments to Chapter 18-243,
Hawaii Administrative Rules

Effective: _____

SUMMARY

1. §18-243-4-01 (e) is amended.
2. §18-243-4-02 (f) is amended.

§18-243-4-01 Refund of fuel taxes in excess of 1 cent per gallon for certain liquid fuels used for operating agricultural equipment in areas other than upon the public highways of the State. ***

(e) Information to be furnished on claim. An itemized list showing the various agricultural equipment utilized and the corresponding number of gallons of liquid fuel used on such agricultural equipment shall be submitted with the claim. Generally, a claim for refund shall be supported by the furnishing of the following information:

- (1) Total gallons on hand at beginning of period;
- (2) Total number of gallons of liquid fuel purchased during the period;
- (3) Total number of gallons of liquid fuel used on non-agricultural equipment or for highway purposes;
- (4) Total number of gallons of liquid fuel used on agricultural equipment for non-highway purposes;
- (5) Total number of gallons of liquid fuel on hand at end of the period;
- (6) Name of the county in which the liquid fuel was used (Separate claim to be filed for each county); and
- (7) Name of the seller or sellers.

[Eff 2/16/82; am and re 8/12/02; am]
(Auth: HRS §§231-3(9), 243-4, 243-16) (Imp: HRS §243-4)

18-243-04-02 Refund of fuel tax on diesel oil and liquefied petroleum gas used for operating motor vehicles in areas other than upon the public highways of the State. ***

(f) Information to be furnished on claim. An itemized list showing the various motor vehicles utilized and the corresponding gallons of diesel oil and liquefied petroleum gas used on such motor vehicles shall be submitted with the claim. A claim for refund shall be supported by furnishing the following information:

- (1) Total gallons on hand at beginning of the period;
- (2) Total gallons purchased during the period;
- (3) Total gallons used for off the public highway purposes;
- (4) Total gallons used for purposes other than in paragraph (3);
- (5) Total gallons on hand at end of the period;
- (6) Name of the county in which the diesel oil or liquefied petroleum gas was used (Separate claim to be filed for each county); and
- (7) Name of the seller or sellers.

[Eff 2/16/82, am and ren 8/12/02; am]
(Auth: HRS §§231-3(9), 243-4, 243-16) (Imp: HRS §243-4)

APPROVED AS TO FORM:

Deputy Attorney General

DEPARTMENT OF TAXATION; Standard format proposed amended §§18-243-4-01(e) and 18-243-4-02(f) for pre-hearing approval pursuant to Hawaii Administrative Directive 18-01.