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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2020-03

RE: Revised Maui County Fuel Tax Rate, Effective July 1, 2020

Maui County Resolution No. 20-82, created a new alternative fuel tax category for “Biodiesel Blends” that are less than 100% biodiesel, and restated the County of Maui fuel tax rates, effective July 1, 2019 as follows:

	<u>Maui County</u>
Gasoline & Diesel Oil	\$0.240 per gallon
Biodiesel (B100)	\$0.000 per gallon
Biodiesel Blend (< B100)*	\$0.060 per gallon
Ethanol	\$0.115 per gallon
Methanol	\$0.115 per gallon
Liquefied Petroleum Gas (LPG)	\$0.115 per gallon
Compressed Natural Gas (CNG)	\$0.119 per gallon
Liquified Natural Gas (LNG)	\$0.119 per gallon

Maui County alternative fuel tax rates changed due to the increase in the county diesel rate. The Maui County fuel tax increases apply to fuel sold or used by distributors on or after July 1, 2020 (including stock that was purchased by distributors before July 1, 2020, but sold or used by distributors on or after July 1, 2020). See the attached "Schedule of Fuel Tax Rates (Effective July 1, 2020)" for all counties.

The applicable fuel tax forms are being revised and will be available soon. Tax returns for taxable periods beginning on or after September 1, 2019 must be filed electronically at <https://hitax.hawaii.gov>.

DAMIEN A. ELEFANTE
Acting Director of Taxation

HRS Section Explained: Sections 243-1, and 243-4

Schedule of Fuel Tax Rates
(Effective July 1, 2020)
(Fuel tax rates in cents per gallon)

<u>TYPE OF FUEL</u>	<u>STATE TAX</u>	<u>COUNTY TAX</u>	<u>TOTAL TAX</u>
AVIATION FUEL			
All Counties	1.0	0	1.0
NAPHTHA (Power Generating Facility)			
City & County of Honolulu	2.0	0	2.0
County of Maui	2.0	0	2.0
County of Hawaii	2.0	0	2.0
County of Kauai	2.0	0	2.0
DIESEL OIL (ON HIGHWAY)			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	24.0 ¹	40.0
County of Hawaii	16.0	23.0	39.0
County of Kauai	16.0	17.0	33.0
GASOLINE & ALL OTHER LIQUID FUEL			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	24.0 ¹	40.0
County of Hawaii	16.0	23.0	39.0
County of Kauai	16.0	17.0	33.0
BIODIESEL (ON HIGHWAY)			
City & County of Honolulu	4.0	8.3	12.3
County of Maui	4.0	0	4.0
County of Hawaii	4.0	0	4.0
County of Kauai	4.0	0	4.0
COMPRESSED NATURAL GAS ¹			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	11.9 ¹	15.9
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
ETHANOL			
City & County of Honolulu	2.4	2.4	4.8
County of Maui	2.4	11.5	13.9
County of Hawaii	2.4	3.3	5.7
County of Kauai	2.4	2.5	4.9
LIQUEFIED NATURAL GAS ¹			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	11.9 ¹	15.9
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4

<u>TYPE OF FUEL</u>	<u>STATE TAX</u>	<u>COUNTY TAX</u>	<u>TOTAL TAX</u>
LIQUEFIED PETROLEUM GAS			
City & County of Honolulu	5.2	5.4	10.6
County of Maui	5.2	11.5	16.7
County of Hawaii	5.2	7.6	12.8
County of Kauai	5.2	5.6	10.8
METHANOL			
City & County of Honolulu	1.9	1.8	3.7
County of Maui	1.9	11.5	13.4
County of Hawaii	1.9	2.5	4.4
County of Kauai	1.9	1.9	3.8
BIODIESEL BLEND (ON HIGHWAY)			
County of Maui	3.9	6.0	9.9

¹ Effective July 1, 2020 pursuant to Maui County Resolution 20-82
 County Gasoline and Diesel rates increased to 24 cents per gallon
 County CNG rate = County diesel rate X [(128,621/130,000) X 0.50]
 County LNG rate = County diesel rate X [(128,714/130,000) X 0.50]

**Schedule of Environmental Response,
 Energy, and Food Security Tax
 (Effective July 1, 2015)
 (Tax rates in dollars)**

<u>TYPE OF FUEL</u>	<u>STATE TAX</u>	<u>COUNTY TAX</u>	<u>TOTAL TAX</u>
PETROLEUM PRODUCTS			
per barrel*			
City & County of Honolulu	1.05	0	1.05
County of Maui	1.05	0	1.05
County of Hawaii	1.05	0	1.05
County of Kauai	1.05	0	1.05
FOSSIL FUEL**			
per 1 million BTU			
City & County of Honolulu	0.19	0	0.19
County of Maui	0.19	0	0.19
County of Hawaii	0.19	0	0.19
County of Kauai	0.19	0	0.19

* Does not include aviation fuel pursuant to 49 U.S.C. §§ 47133(a) and 47133(c)
 ** Fossil fuel does not include petroleum products taxed by the barrel