

SCHEDULE OF TAX RATES PER GALLON

(Effective July 1, 2004)*

(Fuel Tax rates in cents per gallon)

| | STATE TAX | COUNTY FUEL TAX | TOTAL TAX |
|---|--------------|--------------------|--------------|
| GASOLINE: | | | |
| 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 | 13.0 | 29.0 |
| DIESEL OIL (NON-HIGHWAY): | | | |
| All Counties | 1.0 | - | 1.0 |
| DIESEL OIL (HIGHWAY USE): | | | |
| 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 | 13.0 | 29.0 |
| LIQ. PET. GAS (OFF HWY.): | | | |
| All Counties | 1.0 | - | 1.0 |
| LIQ. PET. GAS (HWY. USE): | | | |
| City & County of Honolulu | 5.2 | 5.4 | 10.6 |
| County of Maui | 5.2 | 4.3 | 9.5 |
| County of Hawaii | 5.2 | 2.9 | 8.1 |
| County of Kauai | 5.2 | 4.3 | 9.5 |
| AVIATION FUEL: | | | |
| All Counties | 1.0 | - | 1.0 |
| ENVIRONMENTAL RESPONSE TAX (per barrel) | | | |
| All Counties | 5.0 | - | 5 |
| ALTERNATE FUELS (total state & county tax) | | | |
| | Ethanol | Methanol | Biodiesel |
| City & County of Honolulu | 4.8 | 3.7 | 12.3 |
| County of Maui | 6.2 | 4.8 | 4.0 |
| County of Hawaii | 3.7 | 2.9 | 6.2 |
| County of Kauai | 4.3 | 3.3 | 4.0 |

AGRICULTURAL USE REFUNDS (GASOLINE)

| | GALLONS | STATE TAX | COUNTY FUEL TAX | TOTAL TAX |
|---------------------------|-------------|--------------|--------------------|--------------|
| City & County of Honolulu | 0.00 | 0.00 | 0.00 | 0.00 |
| County of Maui | 0.00 | 0.00 | 0.00 | 0.00 |
| County of Hawaii | 0.00 | 0.00 | 0.00 | 0.00 |
| County of Kauai | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 0.00 | 0.00 |