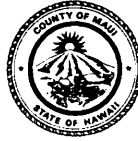


Council Chair  
Alice L. Lee

Vice-Chair  
Keani N.W. Rawlins-Fernandez

Presiding Officer Pro Tempore  
Tasha Kama

Councilmembers  
Riki Hokama  
Kelly Takaya King  
Michael J. Molina  
Tamara Paltin  
Shane M. Sinenci  
Yuki Lei K. Sugimura



**COUNTY COUNCIL**  
COUNTY OF MAUI  
200 S. HIGH STREET  
WAILUKU, MAUI, HAWAII 96793  
[www.MauiCounty.us](http://www.MauiCounty.us)

May 29, 2020

Director of Council Services  
Traci N. T. Fujita, Esq.

RECEIVED

2020 MAY 29 AM 10:06

OFFICE OF THE  
COUNTY CLERK

Ms. Kathy L. Kaohu, County Clerk  
Office of the County Clerk  
County of Maui  
Wailuku, Hawaii 96793

Dear Ms. Kaohu:

**SUBJECT: DEPARTMENT OF TAXATION  
ANNOUNCEMENT 2020-02, RELATING TO  
MAUI COUNTY FUEL TAX RATES**

I am placing the matter of Department of Taxation Announcement 2020-02, relating to Maui County fuel tax rates, on the next Council meeting agenda.

Sincerely,

A handwritten signature in black ink, appearing to read "Alice L. Lee".

ALICE L. LEE  
Council Chair

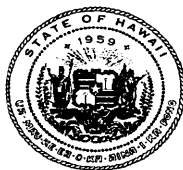
chr:ltr:200529a

Enclosure

COUNTY COMMUNICATION NO. 20-315

DAVID Y. IGE  
GOVERNOR

JOSH GREEN M.D.  
LT. GOVERNOR



RONA M. SUZUKI  
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE  
DEPUTY DIRECTOR

STATE OF HAWAII  
DEPARTMENT OF TAXATION  
P.O. BOX 259  
HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1577  
FAX NO: (808) 587-1584

May 12, 2020

## DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2020-02

RE: Revised Maui County Fuel Tax Rate, Effective July 1, 2019

Maui County Resolution No. 19-100, 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	\$0.230 per gallon
Naphtha not used in a power-generating facility	\$0.230 per gallon
Biodiesel (B100)	\$0.000 per gallon
Ethanol	\$0.115 per gallon
Methanol	\$0.115 per gallon
Liquefied Petroleum Gas (LPG)	\$0.115 per gallon
Biodiesel Blend (< B100)*	\$0.060 per gallon

The Maui County fuel tax increases apply to fuel sold or used by distributors on or after July 1, 2019 (including stock that was purchased by distributors before July 1, 2019, but sold or used by distributors on or after July 1, 2019). See the attached "Schedule of Fuel Tax Rates (Effective July 1, 2019)" for all counties.

The applicable fuel tax forms are being revised and will be available soon. These forms and other tax information may be downloaded from the Department's website at <http://tax.hawaii.gov>.

RONA M. SUZUKI  
Director of Taxation

**Schedule of Fuel Tax Rates**  
**(Effective July 1, 2019)**  
**(Fuel tax rates in cents per gallon)**

<u>TYPE OF FUEL</u>	<u>STATE TAX</u>	<u>COUNTY TAX</u>	<u>TOTAL TAX</u>
<b>AVIATION FUEL</b>			
All Counties	1.0	0	1.0
<b>NAPHTHA (Power Generating Facility)</b>			
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
<b>DIESEL OIL (ON HIGHWAY)</b>			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	23.0	39.0
County of Hawaii	16.0	23.0 <sup>1</sup>	39.0
County of Kauai	16.0	17.0	33.0
<b>GASOLINE &amp; ALL OTHER LIQUID FUEL</b>			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	23.0	39.0
County of Hawaii	16.0	23.0	39.0
County of Kauai	16.0	17.0	33.0
<b>BIODIESEL (ON HIGHWAY)</b>			
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
<b>COMPRESSED NATURAL GAS</b>			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	11.4	15.4
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
<b>ETHANOL</b>			
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
<b>LIQUEFIED NATURAL GAS</b>			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	11.4	15.4
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>
<b>LIQUEFIED PETROLEUM GAS</b>			
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
<b>METHANOL</b>			
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
<b>BIODIESEL BLEND (ON HIGHWAY)<sup>1</sup></b>			
County of Maui	3.9	6.0 <sup>1</sup>	9.9

<sup>1</sup> Effective July 1, 2019 pursuant to Maui County Resolution 19-100  
 State Biodiesel Blend rate calculation = State diesel rate X [(127,210/130,000) X 0.25]  
 County Biodiesel Blend rate = County diesel rate X [(127,210/130,000) 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>
<b>PETROLEUM PRODUCTS</b>			
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
<b>FOSSIL FUEL**</b>			
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