

KATHY L. KAOHU
County Clerk



JAMES G.M. KRUEGER
Deputy County Clerk

OFFICE OF THE COUNTY CLERK

COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov/county/clerk

June 5, 2020

Honorable Keani Rawlins-Fernandez, Chair
Economic Development and Budget Committee
Council of the County of Maui
Wailuku, Hawaii 96793

Dear Chair Rawlins-Fernandez:

Respectfully transmitted are copies of the following communications that were referred to your Committee by the Council of the County of Maui at its meeting of June 5, 2020:

COUNTY COMMUNICATIONS:

- No. 20-314 - Scott K. Teruya, Director of Finance
- No. 20-315 - Alice L. Lee, Council Chair

Respectfully,

A handwritten signature in cursive script that reads "Kathy L. KaoHu".

KATHY L. KAOHU
County Clerk

/jym

Enclosures

cc: Director of Council Services

2020 JUN 05 PM 7:23
KATHY L. KAOHU
COUNTY CLERK

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

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>
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	23.0	39.0
County of Hawaii	16.0	23.0 ¹	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	23.0	39.0
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			
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
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			
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>
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)¹			
County of Maui	3.9	6.0 ¹	9.9

¹ 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>
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