
A BILL FOR AN ACT

RELATING TO TAXATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 243-4, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:
3 "(a) Every distributor shall, in addition to any other
4 taxes provided by law, pay a license tax to the department of
5 taxation for each gallon of liquid fuel refined, manufactured,
6 produced, or compounded by the distributor and sold or used by
7 the distributor in the State or imported by the distributor, or
8 acquired by the distributor from persons who are not licensed
9 distributors, and sold or used by the distributor in the State.
10 Any person who sells or uses any liquid fuel, knowing that the
11 distributor from whom it was originally purchased has not paid
12 and is not paying the tax thereon, shall pay such tax as would
13 have applied to such sale or use by the distributor. The rates
14 of tax imposed are as follows:
15 (1) For each gallon of diesel oil, [~~1-cent,~~] cents;



- 1 (2) For each gallon of gasoline or other aviation fuel
2 sold for use in or used for airplanes, [~~1-cent,~~
3 cents;
- 4 (3) For each gallon of naphtha sold for use in a power-
5 generating facility, 2 cents;
- 6 (4) For each gallon of liquid fuel, other than fuel
7 mentioned in paragraphs (1), (2), and (3), and other
8 than an alternative fuel, sold or used in the city and
9 county of Honolulu, or sold in any county for ultimate
10 use in the city and county of Honolulu, [~~16~~] ____
11 cents state tax, and in addition thereto an amount, to
12 be known as the "city and county of Honolulu fuel
13 tax", as shall be levied pursuant to section 243-5;
- 14 (5) For each gallon of liquid fuel, other than fuel
15 mentioned in paragraphs (1), (2), and (3), and other
16 than an alternative fuel, sold or used in the county
17 of Hawaii, or sold in any county for ultimate use in
18 the county of Hawaii, [~~16~~] ____ cents state tax, and
19 in addition thereto an amount, to be known as the
20 "county of Hawaii fuel tax", as shall be levied
21 pursuant to section 243-5;



1 (6) For each gallon of liquid fuel, other than fuel
2 mentioned in paragraphs (1), (2), and (3), and other
3 than an alternative fuel, sold or used in the county
4 of Maui, or sold in any county for ultimate use in the
5 county of Maui, [~~16~~] ____ cents state tax, and in
6 addition thereto an amount, to be known as the "county
7 of Maui fuel tax", as shall be levied pursuant to
8 section 243-5; and

9 (7) For each gallon of liquid fuel, other than fuel
10 mentioned in paragraphs (1), (2), and (3), and other
11 than an alternative fuel, sold or used in the county
12 of Kauai, or sold in any county for ultimate use in
13 the county of Kauai, [~~16~~] ____ cents state tax, and in
14 addition thereto an amount, to be known as the "county
15 of Kauai fuel tax", as shall be levied pursuant to
16 section 243-5.

17 If it is shown to the satisfaction of the department, based
18 upon proper records and from any other evidence as the
19 department may require, that liquid fuel, other than fuel
20 mentioned in paragraphs (1), (2), and (3), is used for
21 agricultural equipment that does not operate upon the public



1 highways of the State, the user thereof may obtain a refund of
2 all taxes thereon imposed by this section in excess of 1 cent
3 per gallon. The department shall adopt rules to administer such
4 refunds."

5 SECTION 2. Statutory material to be repealed is bracketed
6 and stricken. New statutory material is underscored.

7 SECTION 3. This Act shall take effect on July 1, 2017.



Report Title:

State Fuel Tax; Increase

Description:

Increases state fuel taxes by unspecified amounts. (SD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

