

JAN 21 2022

A BILL FOR AN ACT

RELATING TO ENERGY TAX.

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

1 SECTION 1. Section 243-3.5, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:
3 "(a) In addition to any other taxes provided by law,
4 subject to the exemptions set forth in section 243-7, there is
5 hereby imposed a state environmental response, energy, and food
6 security tax on each barrel or fractional part of a barrel of
7 petroleum product sold by a distributor to any retail dealer or
8 end user of petroleum product, other than a refiner. The tax
9 shall be \$1.05 on each barrel or fractional part of a barrel of
10 petroleum product [~~that is not~~], which shall include aviation
11 fuel; provided that of the tax collected pursuant to this
12 subsection:

13 (1) 5 cents of the tax on each barrel shall be deposited
14 into the environmental response revolving fund
15 established under section 128D-2;



1 (2) 4 cents of the tax on each barrel shall be deposited
2 into the energy security special fund established
3 under section 201-12.8;

4 (3) 8 cents of the tax on each barrel shall be deposited
5 into the energy systems development special fund
6 established under section 304A-2169.1; and

7 [+] (4) [+] 3 cents of the tax on each barrel shall be deposited
8 into the electric vehicle charging system subaccount
9 established pursuant to section 269-33(e).

10 The tax imposed by this subsection shall be paid by the
11 distributor of the petroleum product."

12 SECTION 2. Statutory material to be repealed is bracketed
13 and stricken. New statutory material is underscored.

14 SECTION 3. This Act shall take effect on January 1, 2023.

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INTRODUCED BY: 



S.B. NO. 2721

Report Title:

Aviation Fuel; Barrel Tax; Energy Tax

Description:

Subjects aviation fuel to the Environmental Response, Energy, and Food Security Tax. Effective 1/1/2023.

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