

COUNTY SURCHARGE UPDATE

COUNTY SURCHARGE

THE FOLLOWING COUNTIES HAVE ADOPTED THE SURCHARGE ON THE GENERAL EXCISE (GE) TAX AND USE TAX:

City and County of Honolulu

- The county surcharge is effective from January 1, 2007 to December 31, 2030, at the rate of 0.5%.

County of Kauai

- The county surcharge is effective from January 1, 2019 to December 31, 2030, at the rate of 0.5%.

County of Hawaii

- The county surcharge is effective from January 1, 2019 to December 31, 2019, at the rate of 0.25%.
- The county surcharge is effective from January 1, 2020 to December 31, 2030, at the rate of 0.5%.

The county surcharge is only added to activities taxed at the 4.0% rate. The county surcharge does not apply to activities taxed at the 0.5% rate (i.e., wholesaling) or the 0.15% rate (i.e., insurance commissions).

Tax Forms:

- Form G-45 (periodic return)
- Form G-49 (annual reconciliation return)
- Form G-75 (assignment of GE/use tax by districts)



MAXIMUM PASS-ON RATES

The maximum pass-on rates, which include the county surcharge if applicable, are as follows:

Effective January 1, 2019		Effective January 1, 2020	
County	Maximum	County	Maximum
City & County of Honolulu	4.7120%	City & County of Honolulu	4.7120%
County of Hawaii	4.4386%	County of Hawaii	4.7120%
County of Kauai	4.7120%	County of Kauai	4.7120%
County of Maui	4.1666%	County of Maui	4.1666%