



## County Surcharge on Hawaii General Excise Tax

### Hawaii State & County Excise / Transient Accommodations Taxes:

**Total rate: 17.962% .... (= 4.712% + 3.00% + 10.250%)**

COUNTY SURCHARGE & MAXIMUM GENERAL EXCISE (GE) TAX PASS-ON RATES			
COUNTY	SURCHARGE RATE <sup>1</sup>	EFFECTIVE DATE	MAX PASS-ON RATE <sup>2</sup>
Honolulu	0.50%	January 1, 2007 – December 31, 2030	4.7120%
Kauai	0.50%	January 1, 2019 – December 31, 2030	4.7120%
Hawaii	0.25%	January 1, 2019 – December 31, 2019	4.4386%
	0.50%	January 1, 2020 – December 31, 2030	4.7120%
Maul	0.00%	No county surcharge	4.1656%

**Hawaii County Excise Tax: 4.712%**

<sup>1</sup> Counties are authorized to adopt a surcharge on the 4% GE tax rate.

<sup>2</sup> Businesses may pass on the GE tax and any applicable county surcharge to customers at the maximum pass-on rate.

<https://tax.hawaii.gov/geninfo/countysurcharge/>

### Imposition of HCTAT (Hawaii County Transient Accommodations Tax):

**Beginning January 1, 2022**, the **HCTAT** is levied at a rate of **3 percent** on all taxable rental proceeds attributable to the County of Hawai'i. The HCTAT is imposed in addition to the **State TAT**, which is currently levied at a rate of **10.25 percent**.

**Hawaii County Transient Accommodations Tax: 3.000%**

**Hawaii State Transient Accommodations Tax: 10.250%**

<https://www.hawaiicounty.gov/departments/finance/transient-accommodations-tax-tat>