STATE OF HAWAII
DEPARTMENT OF TAXATION

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 2001

SOURCE OF REVENUE	YEAR ENDING 6/30/01	YEAR ENDING 6/30/00	DIFFERENCE
TAX BASE - GALLONS			
Gasoline	411,309,091.52	391,110,611.14	20,198,480.38
Diesel Oil - Non Highway	178,390,254.59	279,160,592.50	(100,770,337.91)
Diesel Oil - Highway Use	32,550,231.13	31,044,436.49	1,505,794.64
Liq. Pet. Gas - Off Highway	3,320,189.00	3,236,242.00	83,947.00
Liq. Pet. Gas - Highway Use	322,323.01	346,845.50	(24,522.49)
Small Boats - Gasoline	5,329.20	3,005.23	2,323.97
Small Boats - Diesel Oil	29,523.00	93,508.00	(63,985.00)
Aviation Fuel	381,838,665.00	331,524,731.00	50,313,934.00
TOTAL-GALLONS	1,007,765,606.45	1,036,519,971.86	(28,754,365.41)
Environmental Tax (barrel)*	36,534,923.80	34,287,019.60	2,247,904.20
AMOUNT OF TAX - DOLLARS			
Gasoline	125,171,171.33	119,102,473.34	$6,068,697.99
Diesel Oil - Non Highway	1,783,902.54	2,791,505.94	(1,007,603.40)
Diesel Oil - Highway Use	10,336,231.09	9,335,568.94	1,000,662.15
Liq. Pet. Gas - Off Highway	33,201.89	32,362.42	839.47
Liq. Pet. Gas - Highway Use	70,089.54	75,342.33	(5,252.79)
Small Boats - Gasoline	1,731.99	976.71	755.28
Small Boats - Diesel Oil	295.23	935.08	(639.85)
Aviation Fuel	3,818,386.65	3,315,247.31	503,139.34
SUB-TOTAL	141,215,010.26	134,654,412.07	6,560,598.19
Environmental Tax	1,826,746.19	1,714,350.98	112,395.21
TOTAL	$143,041,756.45	$136,368,763.05	$6,672,993.40
ALLOCATION OF COLLECTIONS			
State - Highway Fund	72,147,033.22	69,645,588.02	$2,501,445.20
- Airport Fund	3,818,386.65	3,315,247.31	503,139.34
- Boating Special Fund	1,373,966.22	1,313,391.66	60,574.56
TOTAL	$77,339,386.09	$74,274,226.99	$3,065,159.10
Environmental Tax Fund	$1,826,746.19	$1,714,350.98	$112,395.21
County Fund - C & C of Honolulu	$46,078,270.77	$42,900,514.17	$3,177,756.60
- County of Maui	7,913,871.81	7,860,290.72	53,581.09
- County of Hawaii	6,392,142.71	6,201,699.48	190,443.23
- County of Kauai	3,491,338.88	3,417,680.71	73,658.17
TOTAL	$63,875,624.17	$60,380,185.08	$3,495,439.09
County of Maui Fund:			
Island of Lanai	7.75	6.32	$1.43
Island of Molokai	301.78	568.00	(266.22)
Island of Maui	7,913,562.28	7,859,716.40	53,845.88
TOTAL	$7,913,871.81	$7,860,290.72	$53,581.09

*Effective 7-1-93 (per barrel). "Barrel means 42 U.S. Gallons of Petroleum Products

Tax Research & Planning
Fiscal Year Summary 7-20-01