

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING CY DECEMBER 31, 2004

SOURCE OF REVENUE TAX BASE - GALLONS	YEAR ENDING		DIFFERENCE
	12/31/04	12/31/03	
Gasoline	459,321,235.47	452,498,944.75	6,822,290.72
Diesel Oil - non-highway	220,561,821.48	91,988,210.30	128,573,611.18
Diesel Oil - highway use	43,222,762.54	37,003,517.62	6,219,244.92
Liq. Pet. Gas - off highway	3,367,761.01	5,739,144.00	(2,371,382.99)
Liq. Pet. Gas - highway use	245,779.71	391,091.07	(145,311.36)
Small Boats - gasoline	7,794.24	2,488.19	5,306.05
Small Boats - diesel oil	15,881.00	22,109.00	(6,228.00)
Aviation fuel	338,865,558.00	248,064,860.00	90,800,698.00
Other fuel	1,199,835.81	281,022.01	918,813.80
TOTAL GALLONS	1,066,808,429.26	835,991,386.94	230,817,042.32
Environmental Tax (barrel)*	37,805,992.80	26,707,991.40	11,098,001.40

AMOUNT OF TAX - DOLLARS			
Gasoline	143,002,399.39	137,974,230.25	5,028,169.14
Diesel Oil - non-highway	2,205,618.21	919,882.11	1,285,736.10
Diesel Oil - highway use	13,178,023.13	11,189,189.90	1,988,833.23
Liq. Pet. Gas - off highway	33,677.61	57,391.44	(23,713.83)
Liq. Pet. Gas - highway use	25,782.30	41,452.81	(15,670.51)
Small Boats - gasoline	2,533.13	808.66	1,724.47
Small Boats - diesel oil	158.81	221.09	(62.28)
Aviation fuel	3,388,655.58	2,480,648.60	908,006.98
Other fuel	142,836.38	41,485.07	101,351.31
SUB-TOTAL	161,979,684.54	152,705,309.93	9,274,374.61
Environmental Tax	1,890,294.70	1,335,372.53	554,922.17
TOTAL	163,869,979.24	154,040,682.46	9,829,296.78

ALLOCATION OF COLLECTIONS			
State - Highway Fund	81,721,874.02	78,410,220.15	3,311,653.87
- Airport Fund	3,388,655.58	2,480,648.60	908,006.98
- Boating Special Fund	1,585,910.29	1,502,246.62	83,663.67
TOTAL	86,696,439.89	82,393,115.37	4,303,324.52

Environment Tax Fund	1,890,294.70	1,335,372.53	554,922.17
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County Fund - C&C of Honolulu	51,493,451.87	46,628,578.71	4,864,873.16
- County of Maui	12,183,415.18	11,322,374.53	861,040.65
- County of Hawaii	7,586,446.43	7,941,102.64	(354,656.21)
- County of Kauai	4,019,931.17	4,420,138.68	(400,207.51)
TOTAL	75,283,244.65	70,312,194.56	4,971,050.09

County of Maui Fund:			
Island of Lanai	0.00	0.94	(0.94)
Island of Molokai	0.00	11.08	(11.08)
Island of Maui	12,183,415.18	11,322,362.51	861,052.67
TOTAL	12,183,415.18	11,322,374.53	861,040.65

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