

STATE OF HAWAII
DEPARTMENT OF TAXATION

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 2010

SOURCE OF REVENUE TAX BASE - GALLONS	YEAR ENDING		DIFFERENCE
	06/30/10	06/30/09	
Gasoline	411,418,923.47	436,475,322.94	(25,056,399.47)
Diesel Oil - non-highway	152,118,216.00	152,359,090.19	(240,874.19)
Diesel Oil - highway use	47,605,955.26	64,923,435.97	(17,317,480.71)
Liq. Pet. Gas - off highway	0.00	0.00	0.00
Liq. Pet. Gas - highway use	65,061.79	83,489.04	(18,427.25)
Small Boats - gasoline	1,389,552.93	413,320.95	976,231.98
Small Boats - diesel oil	1,001,100.00	5,287,844.80	(4,286,744.80)
Aviation fuel	179,609,082.00	185,308,519.00	(5,699,437.00)
Other fuel	51,352,500.49	41,777,900.10	9,574,600.39
TOTAL GALLONS	844,560,391.94	886,628,922.99	(42,068,531.05)
Environmental Tax (barrel)*	28,427,371.60	31,792,241.80	(3,364,870.20)

AMOUNT OF TAX - DOLLARS			
Gasoline	131,404,708.32	138,957,976.77	(7,553,268.45)
Diesel Oil - non-highway	3,042,364.31	3,047,181.81	(4,817.50)
Diesel Oil - highway use	14,863,597.65	17,530,894.24	(2,667,296.59)
Liq. Pet. Gas - off highway	0.00	0.00	0.00
Liq. Pet. Gas - highway use	6,703.54	8,617.76	(1,914.22)
Small Boats - gasoline	390,381.06	124,437.29	265,943.77
Small Boats - diesel oil	20,022.00	106,278.90	(86,256.90)
Aviation fuel	3,592,181.64	3,706,170.38	(113,988.74)
Other fuel	961,682.66	646,306.48	315,376.18
SUB-TOTAL	154,281,641.18	164,127,863.63	(9,846,222.45)
Environmental Tax	1,421,368.58	1,589,612.09	(168,243.51)
TOTAL	155,703,009.76	165,717,475.72	(10,014,465.96)

ALLOCATION OF COLLECTIONS			
State - Highway Fund	81,271,206.32	86,401,438.78	(5,130,232.46)
- Airport Fund	3,592,181.64	3,706,170.38	(113,988.74)
- Boating Special Fund	1,506,894.60	1,604,216.94	(97,322.34)
TOTAL	86,370,282.56	91,711,826.10	(5,341,543.54)

Environment Tax Fund	1,421,368.58	1,589,612.09	(168,243.51)
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County Fund - C&C of Honolulu	47,638,840.71	50,316,422.84	(2,677,582.13)
- County of Maui	9,679,135.31	10,498,502.44	(819,367.13)
- County of Hawaii	6,997,168.07	7,660,666.05	(663,497.98)
- County of Kauai	3,596,214.53	3,940,446.20	(344,231.67)
TOTAL	67,911,358.62	72,416,037.53	(4,504,678.91)

County of Maui Fund:			
Island of Lanai	85,028.17	0.00	85,028.17
Island of Molokai	105,563.93	0.00	105,563.93
Island of Maui	9,488,543.21	10,498,502.44	(1,009,959.23)
TOTAL	9,679,135.31	10,498,502.44	(819,367.13)

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