

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING DECEMBER 31, 2019

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	12/31/2019*	12/31/2018**	
TAX BASE - GALLONS			
Gasoline	465,325,196.94	463,671,106.57	1,654,090.37
Diesel Oil (off-highway)	141,648,131.06	116,955,200.49	24,692,930.57
Diesel Oil (highway)	46,766,063.91	47,573,241.58	(807,177.67)
Liquefied Petroleum Gas (highway)	8,007.34	26,159.09	(18,151.75)
Small Boats (gasoline)	1,382,407.15	1,567,015.72	(184,608.57)
Small Boats (diesel oil)	3,321,101.00	2,625,363.00	695,738.00
Aviation Fuel	268,980,985.00	264,923,230.00	4,057,755.00
Other Fuel 1/	42,061,870.11	33,387,199.82	8,674,670.29
TOTAL GALLONS	969,493,762.51	930,728,516.27	38,765,246.24
ERT - Petroleum Products (barrel) 2/	25,315,622.54	24,701,597.93	614,024.61
ERT - Fossil Fuels (MMBtu) 2/	6,438,114.57	7,664,434.47	(1,226,319.90)
AMOUNT OF TAX - DOLLARS			
Gasoline	159,070,531.91	155,024,941.06	4,045,590.85
Diesel Oil (off-highway)	1,416,481.31	1,169,552.00	246,929.31
Diesel Oil (highway)	16,111,393.10	15,889,581.00	221,812.10
Liquefied Petroleum Gas (highway)	902.94	2,789.60	(1,886.66)
Small Boats (gasoline)	470,754.26	518,010.59	(47,256.33)
Small Boats (diesel oil)	33,211.01	26,253.63	6,957.38
Aviation Fuel	2,689,809.85	2,649,232.30	40,577.55
Other Fuel 1/	1,000,792.96	837,203.99	163,588.97
SUB-TOTAL	180,793,877.34	176,117,564.17	4,676,313.17
ERT - Petroleum Products (barrel) 2/	26,581,403.68	25,936,677.84	644,725.84
ERT - Fossil Fuels (MMBtu) 2/	1,223,241.77	1,456,242.55	(233,000.78)
SUB-TOTAL	27,804,645.45	27,392,920.39	411,725.06
TOTAL	208,598,522.79	203,510,484.56	5,088,038.23
ALLOCATION OF COLLECTIONS			
STATE - DOLLARS			
Highway Special Fund	83,553,002.34	83,040,578.86	512,423.48
Airports Special Fund	2,689,809.85	2,649,232.30	40,577.55
Boating Special Fund	1,781,040.68	1,734,683.33	46,357.35
SUB-TOTAL	88,023,852.87	87,424,494.49	599,358.38
Environmental Response Revolving Fund	1,330,162.30	1,311,724.25	18,438.05
Energy Security Special Fund	2,715,132.71	3,935,172.72	(1,220,040.01)
Energy Systems Development Special Fund	2,660,324.58	2,623,448.48	36,876.10
Agricultural Development & Food Security Fund	3,990,486.81	3,935,172.72	55,314.09
General Fund	17,108,539.05	15,587,402.22	1,521,136.83
SUB-TOTAL	27,804,645.45	27,392,920.39	411,725.06
TOTAL	115,828,498.32	114,817,414.88	1,011,083.44
COUNTY - DOLLARS			
City & County of Honolulu	50,650,473.61	51,452,635.68	(802,162.07)
County of Maui	16,772,039.10	16,212,727.47	559,311.63
Island of Lanai	262,491.30	207,482.06	55,009.24
Island of Molokai	0.00	0.00	0.00
Island of Maui	16,509,547.80	16,005,245.41	504,302.39
County of Hawaii	19,611,430.00	15,314,774.35	4,296,655.65
County of Kauai	5,736,081.76	5,712,932.18	23,149.58
TOTAL	92,770,024.47	88,693,069.68	4,076,954.79

Effective July 1, 2019, the allocation of the environmental response tax (ERT) to the energy security special fund changes from 15 cents to 5 cents of the tax on each barrel.

1/ Other fuel includes Ethanol, Methanol, Biodiesel, Naphtha, Compressed Natural Gas, and Liquefied Natural Gas.

2/ ERT = Environmental Response Tax. Barrel = 42 U.S. gallons of petroleum products. MMBtu = 1 million British thermal units.

*Fuel & Environmental Tax collections were \$208,936,465.85 for calendar year 2019. Of the collections, \$337,943.06 could not be distributed because the corresponding tax returns were not yet available.

**Fuel tax collections were \$203,584,181.58 for calendar year 2018. Of the collections, \$73,697.02 could not be distributed because the corresponding tax returns were not yet available.