

STATE OF HAWAII  
DEPARTMENT OF TAXATION

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR  
TWO YEARS ENDING DECEMBER 31, 1997

YEAR ENDING

SOURCE OF REVENUE	12/31/97	12/31/96	DIFFERENCE
<b>TAX BASE - GALLONS</b>			
Gasoline	400,435,127.40	394,989,090.85	5,446,036.55
Diesel Oil - Non Highway	150,736,745.37	160,102,364.88	(9,365,619.51)
Diesel Oil - Highway Use	30,108,886.86	29,863,901.14	244,985.72
Liq. Pet. Gas - Off Highway	3,586,982.00	3,248,765.00	338,217.00
Liq. Pet. Gas - Highway Use	327,709.79	413,495.90	(85,786.11)
Small Boats - Gasoline	40,512.92	50,342.36	(9,829.44)
Small Boats - Diesel Oil	164,364.00	228,361.00	(63,997.00)
Aviation Fuel	370,433,359.00	558,969,225.00	(188,535,866.00)
<b>TOTAL-GALLONS</b>	<b>955,833,687.34</b>	<b>1,147,865,546.13</b>	<b>(192,031,858.79)</b>
Environmental Tax (barrel)*	35,203,082.20	34,197,735.00	1,005,347.20

<b>AMOUNT OF TAX - DOLLARS</b>			
Gasoline	\$121,821,897.07	\$120,596,922.56	\$1,224,974.51
Diesel Oil - Non Highway	1,507,367.45	1,601,023.65	(93,656.20)
Diesel Oil - Highway Use	9,121,283.21	9,022,306.55	98,976.66
Liq. Pet. Gas - Off Highway	35,869.82	32,487.65	3,382.17
Liq. Pet. Gas - Highway Use	70,352.19	89,002.57	(18,650.38)
Small Boats - Gasoline	13,166.69	16,361.27	(3,194.58)
Small Boats - Diesel Oil	1,643.64	2,283.61	(639.97)
Aviation Fuel	3,704,333.59	5,589,692.25	(1,885,358.66)
<b>SUB-TOTAL</b>	<b>136,275,913.66</b>	<b>136,950,080.11</b>	<b>(674,166.45)</b>
Environmental Tax	1,760,154.11	1,709,886.75	50,267.36
<b>TOTAL</b>	<b>\$138,036,067.77</b>	<b>\$138,659,966.86</b>	<b>(\$623,899.09)</b>

<b>ALLOCATION OF COLLECTIONS</b>			
State - Highway Fund	\$69,647,644.10	\$69,041,552.19	\$606,091.91
- Airport Fund	3,704,333.59	5,589,692.25	(1,885,358.66)
- Boating Special Fund	1,325,715.76	1,313,603.92	12,111.84
<b>TOTAL</b>	<b>\$74,677,693.45</b>	<b>\$75,944,848.36</b>	<b>(\$1,267,154.91)</b>

Environmental Tax Fund	\$1,760,154.11	\$1,709,886.75	\$50,267.36
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County Fund - C & C of Honolulu	\$46,085,046.45	\$45,723,584.16	\$361,462.29
- County of Maui	7,233,618.29	7,117,990.04	115,628.25
- County of Hawaii	5,835,779.08	5,754,412.34	81,366.74
- County of Kauai	2,443,776.39	2,409,245.21	34,531.18
<b>TOTAL</b>	<b>\$61,598,220.21</b>	<b>\$61,005,231.75</b>	<b>\$592,988.46</b>

<b>County of Maui Fund:</b>			
Island of Lanai	\$114.59	\$49.79	\$64.80
Island of Molokai	337.77	321.47	16.30
Island of Maui	7,233,165.93	7,117,618.78	115,547.15
<b>TOTAL</b>	<b>\$7,233,618.29</b>	<b>\$7,117,990.04</b>	<b>\$115,628.25</b>

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