STATE OF HAWAII
DEPARTMENT OF TAXATION

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 1998

SOURCE OF REVENUE	YEAR ENDING 6/30/98	6/30/97	DIFFERENCE
TAX BASE - GALLONS			
Gasoline	395,865,523.86	399,327,133.97	(3,461,610.11)
Diesel Oil - Non Highway	156,596,856.67	165,861,862.34	(9,265,005.67)
Diesel Oil - Highway Use	29,015,311.91	31,278,554.32	(2,263,242.41)
Liq. Pet. Gas - Off Highway	3,446,072.00	3,462,083.00	(16,011.00)
Liq. Pet. Gas - Highway Use	375,483.53	364,856.53	10,627.00
Small Boats - Gasoline	25,534.39	44,706.25	(19,171.86)
Small Boats - Diesel Oil	168,431.00	183,225.00	(14,794.00)
Aviation Fuel	351,470,076.00	392,652,349.00	(41,182,273.00)
TOTAL-GALLONS	936,963,289.36	993,174,770.41	(56,211,481.05)
Environmental Tax (barrel)*	33,928,307.40	35,624,438.00	(1,696,130.60)
AMOUNT OF TAX - DOLLARS			
Gasoline	$120,328,371.69	$121,655,895.01	($1,327,523.32)
Diesel Oil - Non Highway	1,565,968.58	1,658,618.62	(92,650.04)
Diesel Oil - Highway Use	8,755,675.33	9,466,234.34	(710,559.01)
Liq. Pet. Gas - Off Highway	34,460.72	34,620.83	(160.11)
Liq. Pet. Gas - Highway Use	80,915.83	78,375.17	2,540.66
Small Boats - Gasoline	8,298.67	14,529.53	(6,230.86)
Small Boats - Diesel Oil	1,684.31	1,832.25	(147.94)
Aviation Fuel	3,514,700.76	3,926,523.49	(411,822.73)
SUB-TOTAL	134,290,075.89	136,836,629.24	(2,546,553.35)
Environmental Tax	1,696,415.37	1,781,221.90	(84,806.53)
TOTAL	$135,986,491.26	$138,617,851.14	($2,631,359.88)
ALLOCATION OF COLLECTIONS			
State - Highway Fund	$68,786,619.95	$69,880,639.30	($1,094,019.35)
- Airport Fund	3,514,700.76	3,926,523.49	(411,822.73)
- Boating Special Fund	1,307,753.76	1,329,101.04	(21,347.28)
TOTAL	$73,609,074.47	$75,136,263.83	($1,527,189.36)
Environmental Tax Fund	$1,696,415.37	$1,781,221.90	($84,806.53)
County Fund - C & C of Honolulu	$45,214,223.93	$46,226,657.96	($1,012,434.03)
- County of Maui	7,211,837.09	7,214,801.61	(2,964.52)
- County of Hawaii	5,816,289.06	5,855,283.54	(38,994.48)
- County of Kauai	2,438,651.34	2,403,622.30	35,029.04
TOTAL	$60,681,001.42	$61,700,365.41	($1,019,363.99)
County of Maui Fund:			
Island of Lanai	$129.20	$46.85	$82.35
Island of Molokai	387.16	362.54	24.62
Island of Maui	7,211,320.73	7,214,392.22	(3,071.49)
TOTAL	$7,211,837.09	$7,214,801.61	($2,964.52)

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

Tax Research & Planning
Fiscal Year Summary 7-13-98