

STATE OF HAWAII
DEPARTMENT OF TAXATION

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING DECEMBER 31, 1999

YEAR ENDING

SOURCE OF REVENUE 12/31/99 12/31/98 DIFFERENCE

TAX BASE - GALLONS	12/31/99	12/31/98	DIFFERENCE
Gasoline	384,259,968.41	394,673,693.37	(10,413,724.96)
Diesel Oil - Non Highway	201,664,204.00	169,929,768.38	31,734,435.62
Diesel Oil - Highway Use	32,098,450.80	28,983,359.31	3,115,091.49
Liq. Pet. Gas - Off Highway	3,326,396.00	3,279,637.00	46,759.00
Liq. Pet. Gas - Highway Use	360,193.94	382,818.34	(22,624.40)
Small Boats - Gasoline	4,203.67	9,237.43	(5,033.76)
Small Boats - Diesel Oil	118,508.00	151,450.00	(32,942.00)
Aviation Fuel	347,601,715.00	357,449,799.00	(9,848,084.00)
TOTAL-GALLONS	969,433,639.82	954,859,762.83	14,573,876.99
Environmental Tax (barrel)*	34,593,712.80	34,277,658.60	316,054.20

AMOUNT OF TAX - DOLLARS	12/31/99	12/31/98	DIFFERENCE
Gasoline	116,968,541.98	119,998,377.87	(\$3,029,835.89)
Diesel Oil - Non Highway	2,016,642.05	1,699,297.70	317,344.35
Diesel Oil - Highway Use	9,515,429.17	8,730,256.09	785,173.08
Liq. Pet. Gas - Off Highway	33,263.96	32,796.37	467.59
Liq. Pet. Gas - Highway Use	77,819.99	82,164.45	(4,344.46)
Small Boats - Gasoline	1,366.19	3,002.17	(1,635.98)
Small Boats - Diesel Oil	1,185.08	1,514.50	(329.42)
Aviation Fuel	3,476,017.15	3,574,497.99	(98,480.84)
SUB-TOTAL	132,090,265.57	134,121,907.14	(2,031,641.57)
Environmental Tax	1,729,685.64	1,713,882.93	15,802.71
TOTAL	\$133,819,951.21	\$135,835,790.07	(\$2,015,838.86)

ALLOCATION OF COLLECTIONS	12/31/99	12/31/98	DIFFERENCE
State - Highway Fund	67,949,157.99	68,775,901.52	(\$826,743.53)
- Airport Fund	3,476,017.15	3,574,497.99	(98,480.84)
- Boating Special Fund	1,286,142.48	1,305,474.10	(19,331.62)
TOTAL	\$72,711,317.62	\$73,655,873.61	(\$944,555.99)

Environmental Tax Fund \$1,729,685.64 \$1,713,882.93 \$15,802.71

County Fund - C & C of Honolulu	\$42,937,009.76	\$44,867,991.56	(\$1,930,981.80)
- County of Maui	7,577,517.48	7,274,480.65	303,036.83
- County of Hawaii	5,950,617.11	5,855,662.03	94,955.08
- County of Kauai	2,913,803.60	2,467,899.29	445,904.31
TOTAL	\$59,378,947.95	\$60,466,033.53	(\$1,087,085.58)

County of Maui Fund:	12/31/99	12/31/98	DIFFERENCE
Island of Lanai	21.03	51.68	(\$30.65)
Island of Molokai	538.33	428.50	109.83
Island of Maui	7,576,958.12	7,274,000.47	302,957.65
TOTAL	\$7,577,517.48	\$7,274,480.65	\$303,036.83

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