STATE OF HAWAII
DEPARTMENT OF TAXATION

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 1999

SOURCE OF REVENUE	YEAR ENDING 6/30/99	6/30/98	DIFFERENCE
TAX BASE - GALLONS			
Gasoline	392,811,384.33	395,865,523.86	(3,054,139.53)
Diesel Oil - Non Highway	161,639,241.88	156,596,856.67	5,042,385.21
Diesel Oil - Highway Use	31,332,650.28	29,015,311.91	2,317,338.37
Liq. Pet. Gas - Off Highway	3,281,692.00	3,446,072.00	(164,380.00)
Liq. Pet. Gas - Highway Use	361,078.63	375,483.53	(14,404.90)
Small Boats - Gasoline	6,643.95	25,534.39	(18,890.44)
Small Boats - Diesel Oil	122,608.00	168,431.00	(45,823.00)
Aviation Fuel	375,577,262.00	351,470,076.00	24,107,186.00
TOTAL-GALLONS	965,132,561.07	936,963,289.36	28,169,271.71
Environmental Tax (barrel)*	35,302,033.00	33,928,307.40	1,373,725.60
AMOUNT OF TAX - DOLLARS			
Gasoline	$119,490,780.95	$120,328,371.69	($837,590.74)
Diesel Oil - Non Highway	1,616,392.42	1,565,968.58	50,423.84
Diesel Oil - Highway Use	9,274,322.03	8,755,675.33	518,646.70
Liq. Pet. Gas - Off Highway	32,816.92	34,460.72	(1,643.80)
Liq. Pet. Gas - Highway Use	77,362.83	80,915.83	(3,553.00)
Small Boats - Gasoline	2,159.29	8,298.67	(6,139.38)
Small Boats - Diesel Oil	1,226.08	1,684.31	(458.23)
Aviation Fuel	3,755,772.62	3,514,700.76	241,071.86
SUB-TOTAL	134,250,833.14	134,290,075.89	(39,242.75)
Environmental Tax	1,765,101.65	1,696,415.37	68,686.28
TOTAL	$136,015,934.79	$135,986,491.26	$29,443.53
ALLOCATION OF COLLECTIONS			
State - Highway Fund	$68,779,906.26	$68,786,619.95	($6,713.69)
- Airport Fund	3,755,772.62	3,514,700.76	241,071.86
- Boating Special Fund	1,304,950.61	1,307,753.76	(2,803.15)
TOTAL	$73,840,629.49	$73,609,074.47	$231,555.02
Environmental Tax Fund	$1,765,101.65	$1,696,415.37	$68,686.28
County Fund - C & C of Honolulu	$44,518,214.43	$45,214,223.93	($696,009.50)
- County of Maui	7,441,755.59	7,211,837.09	229,918.50
- County of Hawaii	5,918,380.37	5,816,289.06	102,091.31
- County of Kauai	2,531,853.26	2,438,651.34	93,201.92
TOTAL	$60,410,203.65	$60,681,001.42	($270,797.77)
County of Maui Fund:			
Island of Lanai	$37.97	$129.20	($91.23)
Island of Molokai	478.19	387.16	91.03
Island of Maui	7,441,239.43	7,211,320.73	229,918.70
TOTAL	$7,441,755.59	$7,211,837.09	$229,918.50

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

Tax Research & Planning
Fiscal Year Summary 7-15-99