STATE OF HAWAII
DEPARTMENT OF TAXATION

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING DECEMBER 31, 1998

SOURCE OF REVENUE	YEAR ENDING 12/31/98	12/31/97	DIFFERENCE
TAX BASE - GALLONS			
Gasoline	394,673,693.37	400,435,127.40	(5,761,434.03)
Diesel Oil - Non Highway	169,929,768.38	150,736,745.37	19,193,023.01
Diesel Oil - Highway Use	28,983,359.31	30,108,886.86	(1,125,527.55)
Liq. Pet. Gas - Off Highway	3,279,637.00	3,586,982.00	(307,345.00)
Liq. Pet. Gas - Highway Use	382,818.34	327,709.79	55,108.55
Small Boats - Gasoline	9,237.43	40,512.92	(31,275.49)
Small Boats - Diesel Oil	151,450.00	164,364.00	(12,914.00)
Aviation Fuel	357,449,799.00	370,433,359.00	(12,983,560.00)
TOTAL-GALLONS	954,859,762.83	955,833,687.34	(973,924.51)
Environmental Tax (barrel)*	34,277,658.60	35,203,082.20	(925,423.60)

AMOUNT OF TAX - DOLLARS			
Gasoline	119,998,377.87	121,821,897.07	($1,823,519.20)
Diesel Oil - Non Highway	1,699,297.70	1,507,367.45	191,930.25
Diesel Oil - Highway Use	8,730,256.09	9,121,283.21	(391,027.12)
Liq. Pet. Gas - Off Highway	32,796.37	35,869.82	(3,073.45)
Liq. Pet. Gas - Highway Use	82,164.45	70,352.19	11,812.26
Small Boats - Gasoline	3,002.17	13,166.69	(10,164.52)
Small Boats - Diesel Oil	1,514.50	1,643.64	(129.14)
Aviation Fuel	3,574,497.99	3,704,333.59	(129,835.60)
SUB-TOTAL	134,121,907.14	136,275,913.66	(2,154,006.52)
Environmental Tax	1,713,882.93	1,760,154.11	(46,271.18)
TOTAL	$135,835,790.07	$138,036,067.77	($2,200,277.70)

ALLOCATION OF COLLECTIONS			
State - Highway Fund	68,775,901.52	69,647,644.10	($871,742.58)
- Airport Fund	3,574,497.99	3,704,333.59	(129,835.60)
- Boating Special Fund	1,305,474.10	1,325,715.76	(20,241.66)
TOTAL	$73,655,873.61	$74,677,693.45	($1,021,819.84)

Environmental Tax Fund	$1,713,882.93	$1,760,154.11	($46,271.18)

County Fund - C & C of Honolulu	$44,867,991.56	$46,085,046.45	($1,217,054.89)
- County of Maui	7,274,480.65	7,233,618.29	40,862.36
- County of Hawaii	5,855,662.03	5,835,779.08	19,882.95
- County of Kauai	2,467,899.29	2,443,776.39	24,122.90
TOTAL	$60,466,033.53	$61,598,220.21	($1,132,186.68)

County of Maui Fund:			
Island of Lanai	51.68	114.59	($62.91)
Island of Molokai	428.50	337.77	90.73
Island of Maui	7,274,000.47	7,233,165.93	40,834.54
TOTAL	$7,274,480.65	$7,233,618.29	$40,862.36

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

Tax Research & Planning
Calendar Year Summary 01-12-99