

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING FY JUNE 30, 2002

SOURCE OF REVENUE TAX BASE - GALLONS	YEAR ENDING		DIFFERENCE
	6/30/02	6/30/01	
Gasoline	416,819,689.91	411,309,091.52	5,510,598.39
Diesel Oil - non-highway	184,960,217.36	178,390,254.59	6,569,962.77
Diesel Oil - highway use	34,685,685.12	32,550,231.13	2,135,453.99
Liq. Pet. Gas - off highway	2,916,119.00	3,320,189.00	(404,070.00)
Liq. Pet. Gas - highway use	263,010.15	322,323.01	(59,312.86)
Small Boats - gasoline	6,506.25	5,329.20	1,177.05
Small Boats - diesel oil	47,643.00	29,523.00	18,120.00
Aviation fuel	341,820,167.00	381,838,665.00	(40,018,498.00)
Other fuel	3,185.03		3,185.03
TOTAL GALLONS	981,522,222.82	1,007,765,606.45	(26,243,383.63)
Environmental Tax (barrel)*	35,676,266.60	36,534,923.80	(858,657.20)

AMOUNT OF TAX - DOLLARS			
Gasoline	127,121,687.28	125,171,171.33	1,950,515.95
Diesel Oil - non-highway	1,849,602.17	1,783,902.54	65,699.63
Diesel Oil - highway use	10,430,269.55	10,336,231.09	94,038.46
Liq. Pet. Gas - off highway	29,161.19	33,201.89	(4,040.70)
Liq. Pet. Gas - highway use	47,712.52	70,089.54	(22,377.02)
Small Boats - gasoline	2,114.55	1,731.99	382.56
Small Boats - diesel oil	476.43	295.23	181.20
Aviation fuel	3,418,199.67	3,818,386.65	(400,186.98)
Other fuel	461.83		461.83
SUB-TOTAL	142,899,685.19	141,215,010.26	1,684,674.93
Environmental Tax	1,783,813.33	1,826,746.19	(42,932.86)
TOTAL	144,683,498.52	143,041,756.45	1,641,742.07

ALLOCATION OF COLLECTIONS			
State - Highway Fund	73,265,793.50	72,147,033.22	1,118,760.28
- Airport Fund	3,418,199.67	3,818,386.65	(400,186.98)
- Boating Special Fund	1,394,814.84	1,373,966.22	20,848.62
TOTAL	78,078,808.01	77,339,386.09	739,421.92

Environment Tax Fund	1,783,813.33	1,826,746.19	(42,932.86)
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County Fund - C&C of Honolulu	46,729,159.85	46,078,270.77	650,889.08
- County of Maui	8,070,493.44	7,913,871.81	156,621.63
- County of Hawaii	6,498,158.86	6,392,142.71	106,016.15
- County of Kauai	3,523,065.02	3,491,338.88	31,726.14
TOTAL	64,820,877.17	63,875,624.17	945,253.00

County of Maui Fund:			
Island of Lanai	30.21	7.75	22.46
Island of Molokai	176.06	301.78	(125.72)
Island of Maui	8,070,287.17	7,913,562.28	156,724.89
TOTAL	8,070,493.44	7,913,871.81	156,621.63

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