STATE OF HAWAII
DEPARTMENT OF TAXATION

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 2000

SOURCE OF REVENUE	YEAR ENDING 6/30/00	6/30/99	DIFFERENCE
TAX BASE - GALLONS			
Gasoline	391,110,611.14	392,811,384.33	(1,700,773.19)
Diesel Oil - Non Highway	279,160,592.50	161,639,241.88	117,521,350.62
Diesel Oil - Highway Use	31,044,436.49	31,332,650.28	(288,213.79)
Liq. Pet. Gas - Off Highway	3,236,242.00	3,281,692.00	(45,450.00)
Liq. Pet. Gas - Highway Use	346,845.50	361,078.63	(14,233.13)
Small Boats - Gasoline	3,005.23	6,643.95	(3,638.72)
Small Boats - Diesel Oil	93,508.00	122,608.00	(29,100.00)
Aviation Fuel	331,524,731.00	375,577,262.00	(44,052,531.00)
TOTAL-GALLONS	1,036,519,971.86	965,132,561.07	71,387,410.79
Environmental Tax (barrel)*	34,287,019.60	35,302,033.00	(1,015,013.40)

AMOUNT OF TAX - DOLLARS			
Gasoline	119,102,473.34	119,490,780.95	($388,307.61)
Diesel Oil - Non Highway	2,791,505.94	1,616,392.42	1,175,113.52
Diesel Oil - Highway Use	9,335,568.94	9,274,322.03	61,246.91
Liq. Pet. Gas - Off Highway	32,362.42	32,816.92	(454.50)
Liq. Pet. Gas - Highway Use	75,342.33	77,362.83	(2,020.50)
Small Boats - Gasoline	976.71	2,159.29	(1,182.58)
Small Boats - Diesel Oil	935.08	1,226.08	(291.00)
Aviation Fuel	3,315,247.31	3,755,772.62	(440,525.31)
SUB-TOTAL	134,654,412.07	134,250,833.14	403,578.93
Environmental Tax	1,714,350.98	1,765,101.65	(50,750.67)
TOTAL	$136,368,763.05	$136,015,934.79	$352,828.26

ALLOCATION OF COLLECTIONS			
State - Highway Fund	69,645,588.02	68,779,906.26	$865,681.76
- Airport Fund	3,315,247.31	3,755,772.62	(440,525.31)
- Boating Special Fund	1,313,391.66	1,304,950.61	8,441.05
TOTAL	$74,274,226.99	$73,840,629.49	$433,597.50

Environmental Tax Fund	$1,714,350.98	$1,765,101.65	($50,750.67)

County Fund - C & C of Honolulu	$42,900,514.17	$44,518,214.43	($1,617,700.26)
- County of Maui	7,860,290.72	7,441,755.59	418,535.13
- County of Hawaii	6,201,699.48	5,918,380.37	283,319.11
- County of Kauai	3,417,680.71	2,531,853.26	885,827.45
TOTAL	$60,380,185.08	$60,410,203.65	($30,018.57)

County of Maui Fund:			
Island of Lanai	6.32	37.97	($31.65)
Island of Molokai	568.00	478.19	89.81
Island of Maui	7,859,716.40	7,441,239.43	418,476.97
TOTAL	$7,860,290.72	$7,441,755.59	$418,535.13

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

Tax Research & Planning
Fiscal Year Summary 7-20-00