

LIQUID FUEL TAX BASE & TAX COLLECTIONS - FEBRUARY 2020**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	23,112,951.05 *	3,692,449.56	3,807,452.06	7,499,901.62
Diesel Oil (off-highway)	4,364,456.06	43,644.56		43,644.56
Diesel Oil (highway)	1,952,622.96	312,419.67	322,182.79	634,602.46
Liquefied Petroleum Gas (highway)	574.06	29.86	30.99	60.85
Small Boats (gas)	89,290.03	14,286.40	14,732.86	29,019.26
Small Boats (diesel oil)	290,373.00	2,903.73		2,903.73
Aviation fuel	9,445,728.00	94,457.28		94,457.28
Other fuel 1/	123,493.09	4,939.72	10,249.93	15,189.65
SUB-TOTAL	39,379,488.25	4,165,130.78	4,154,648.63	8,319,779.41
ERT - Petroleum Products (barrel) 2/	936,593.15	983,422.81		983,422.81
ERT - Fossil Fuels (MMBtu) 2/	586,488.00	111,432.72		111,432.72
SUB-TOTAL		1,094,855.53		1,094,855.53
TOTAL		5,259,986.31	4,154,648.63	9,414,634.94
COUNTY OF MAUI				
Gasoline	5,617,918.00	898,866.88	1,292,121.14	2,190,988.02
Diesel Oil (off-highway)	4,165,472.00	41,654.72		41,654.72
Diesel Oil (highway)	492,286.00	78,765.76	113,225.78	191,991.54
Liquefied Petroleum Gas (highway)	8.02	0.42	0.92	1.34
Small Boats (gas)	7,087.00	1,133.92	1,630.01	2,763.93
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation fuel	8,229,440.00	82,294.40		82,294.40
Other fuel 1/	27,034.00	1,081.36	0.00	1,081.36
SUB-TOTAL	18,539,245.02	1,103,797.46	1,406,977.85	2,510,775.31
ERT - Petroleum Products (barrel) 2/	394,111.59	413,817.17		413,817.17
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		413,817.17		413,817.17
TOTAL 3/		1,517,614.63	1,406,977.85	2,924,592.48
COUNTY OF HAWAII				
Gasoline	7,214,886.00	1,154,381.76	1,659,423.78	2,813,805.54
Diesel Oil (off-highway)	2,742,317.00	27,423.17		27,423.17
Diesel Oil (highway)	984,569.00	157,531.04	226,450.87	383,981.91
Liquefied Petroleum Gas (highway)	82.03	4.27	6.23	10.50
Small Boats (gas)	29,137.00	4,661.92	6,701.51	11,363.43
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation fuel	4,588,178.00	45,881.78		45,881.78
Other fuel 1/	1,562,131.00	31,684.42	0.00	31,684.42
SUB-TOTAL	17,121,300.03	1,421,568.36	1,892,582.39	3,314,150.75
ERT - Petroleum Products (barrel) 2/	385,521.21	404,797.27		404,797.27
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		404,797.27		404,797.27
TOTAL		1,826,365.63	1,892,582.39	3,718,948.02
COUNTY OF KAUAI				
Gasoline	2,569,458.00	411,113.28	436,807.86	847,921.14
Diesel Oil (off-highway)	551,650.00	5,516.50		5,516.50
Diesel Oil (highway)	273,288.00	43,726.08	46,458.96	90,185.04
Liquefied Petroleum Gas (highway)	60.00	3.12	3.36	6.48
Small Boats (gas)	0.00	0.00	0.00	0.00
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation fuel	2,626,418.00	26,264.18		26,264.18
Other fuel 1/	1,221,040.00	24,420.80	0.00	24,420.80
SUB-TOTAL	7,241,914.00	511,043.96	483,270.18	994,314.14
ERT - Petroleum Products (barrel) 2/	137,949.05	144,846.50		144,846.50
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		144,846.50		144,846.50
TOTAL		655,890.46	483,270.18	1,139,160.64
SUMMARY				
Gasoline	38,515,213.05	6,156,811.48	7,195,804.84	13,352,616.32
Diesel Oil (off-highway)	11,823,895.06	118,238.95		118,238.95
Diesel Oil (highway)	3,702,765.96	592,442.55	708,318.40	1,300,760.95
Liquefied Petroleum Gas (highway)	724.11	37.67	41.50	79.17
Small Boats (gas)	125,514.03	20,082.24	23,064.38	43,146.62
Small Boats (diesel oil)	290,373.00	2,903.73		2,903.73
Aviation fuel	24,889,764.00	248,897.64		248,897.64
Other fuel 1/	2,933,698.09	62,126.30	10,249.93	72,376.23
SUB-TOTAL	82,281,947.30	7,201,540.56	7,937,479.05	15,139,019.61 **
ERT - Petroleum Products (barrel) 2/	1,854,175.00	1,946,883.75		1,946,883.75
ERT - Fossil Fuels (MMBtu) 2/	586,488.00	111,432.72		111,432.72
SUB-TOTAL		2,058,316.47		2,058,316.47
TOTAL		9,259,857.03	7,937,479.05	17,197,336.08

*See reverse for detail on Off-Highway Use Refunds.

**Fuel tax collections were \$15,085,300.77 in February. The \$53,718.84 undistributed fuel tax from previous months is included in the February 2020 report.

1/ Other fuel includes Ethanol, Methanol, Biodiesel, Naphtha, Compressed Natural Gas, and Liquefied Natural Gas.

2/ ERT = Environmental Response Tax. Barrel = 42 U.S. gallons of petroleum products. MMBtu = 1 million British thermal units.

3/ Segregation of Maui County:

	Island of Maui	Island of Lanai	Island of Molokai	Total
	1,385,790.71	21,187.14	0.00	1,406,977.85

Penalty/Interest

First District	416.89
Second District	0.96
Third District	3.49
Fourth District	0.44
TOTAL	421.78

SCHEDULE OF FUEL TAX RATES
(Effective July 1, 2019)
(Fuel tax rates in cents per gallon)

	STATE TAX	COUNTY TAX	TOTAL TAX
GASOLINE AND DIESEL OIL (HIGHWAY):			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	23.0	39.0
County of Hawaii ^{3/}	16.0	23.0	39.0
County of Kauai	16.0	17.0	33.0
DIESEL OIL (OFF-HIGHWAY):			
All Counties	1.0	0.0	1.0
LIQUEFIED PETROLEUM GAS (HIGHWAY):			
City & County of Honolulu	5.2	5.4	10.6
County of Maui	5.2	11.5	16.7
County of Hawaii ^{3/}	5.2	7.6	12.8
County of Kauai	5.2	5.6	10.8
AVIATION FUEL:			
All Counties	1.0	0.0	1.0
ENVIRONMENTAL RESPONSE, ENERGY, & FOOD SECURITY TAX			
All Counties, per barrel of petroleum products ^{1/}	105.0	0.0	105.0
All Counties, per million BTU of fossil fuels ^{2/}	19.0	0.0	19.0
ETHANOL (HIGHWAY):			
City & County of Honolulu	2.4	2.4	4.8
County of Maui	2.4	11.5	13.9
County of Hawaii ^{3/}	2.4	3.3	5.7
County of Kauai	2.4	2.5	4.9
METHANOL (HIGHWAY):			
City & County of Honolulu	1.9	1.8	3.7
County of Maui	1.9	11.5	13.4
County of Hawaii ^{3/}	1.9	2.5	4.4
County of Kauai	1.9	1.9	3.8
BIODIESEL (HIGHWAY):			
City & County of Honolulu	4.0	8.3	12.3
County of Maui	4.0	0.0	4.0
County of Hawaii	4.0	0.0	4.0
County of Kauai	4.0	0.0	4.0
NAPHTHA (Power-Generating Facility)			
City & County of Honolulu	2.0	0.0	2.0
County of Maui	2.0	0.0	2.0
County of Hawaii	2.0	0.0	2.0
County of Kauai	2.0	0.0	2.0
COMPRESSED NATURAL GAS (HIGHWAY):			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	11.4	15.4
County of Hawaii ^{3/}	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
LIQUEFIED NATURAL GAS (HIGHWAY):			
City & County of Honolulu	4.0	8.2	12.2
County of Maui	4.0	11.4	15.4
County of Hawaii ^{3/}	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4

^{1/} Does not include aviation fuel.

^{2/} Does not include petroleum products. BTU = British thermal unit.

^{3/} Effective July 1, 2019, pursuant to Hawaii County Resolution No. 212-17, Draft 2.

OFF-HIGHWAY USE REFUNDS (GASOLINE) - FEBRUARY 2020

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	37,484.03	5,622.60	6,184.87	11,807.47
County of Maui	0.00	0.00	0.00	0.00
County of Hawaii	0.00	0.00	0.00	0.00
County of Kauai	0.00	0.00	0.00	0.00
TOTAL	37,484.03	5,622.60	6,184.87	11,807.47

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - FEBRUARY 2020*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	4,029,966.77	
State Airports Special Fund	94,457.28	
State Boating Special Fund	82,253.22	4,206,677.27
County Fuel Tax		4,113,102.14
SUB-TOTAL		8,319,779.41
Environmental Response Revolving Fund	52,694.54	
Energy Security Special Fund	64,424.30	
Energy Systems Development Special Fund	105,389.08	
Agricultural Development & Food Security Fund	158,083.61	
General Fund	714,264.00	1,094,855.53
TOTAL		9,414,634.94
COUNTY OF MAUI		
State Highway Special Fund	1,011,288.03	
State Airports Special Fund	82,294.40	
State Boating Special Fund	24,284.81	1,117,867.24
County Fuel Tax:		
Lanai	20,975.27	
Molokai	0.00	
Maui	1,371,932.80	1,392,908.07
SUB-TOTAL		2,510,775.31
Environmental Response Revolving Fund	19,705.58	
Energy Security Special Fund	19,705.58	
Energy Systems Development Special Fund	39,411.16	
Agricultural Development & Food Security Fund	59,116.74	
General Fund	275,878.11	413,817.17
TOTAL		2,924,592.48
COUNTY OF HAWAII		
State Highway Special Fund	1,361,929.71	
State Airports Special Fund	45,881.78	
State Boating Special Fund	32,682.69	1,440,494.18
County Fuel Tax		1,873,656.57
SUB-TOTAL		3,314,150.75
Environmental Response Revolving Fund	19,276.06	
Energy Security Special Fund	19,276.06	
Energy Systems Development Special Fund	38,552.12	
Agricultural Development & Food Security Fund	57,828.18	
General Fund	269,864.85	404,797.27
TOTAL		3,718,948.02
COUNTY OF KAUAI		
State Highway Special Fund	479,931.98	
State Airports Special Fund	26,264.18	
State Boating Special Fund	9,680.50	515,876.66
County Fuel Tax		478,437.48
SUB-TOTAL		994,314.14
Environmental Response Revolving Fund	6,897.45	
Energy Security Special Fund	6,897.45	
Energy Systems Development Special Fund	13,794.91	
Agricultural Development & Food Security Fund	20,692.36	
General Fund	96,564.33	144,846.50
TOTAL		1,139,160.64
SUMMARY		
State Highway Special Fund	6,883,116.49	
State Airports Special Fund	248,897.64	
State Boating Special Fund	148,901.22	7,280,915.35
County Fuel Tax		7,858,104.26
SUB-TOTAL		15,139,019.61 *
Environmental Response Revolving Fund	98,573.63	
Energy Security Special Fund	110,303.39	
Energy Systems Development Special Fund	197,147.27	
Agricultural Development & Food Security Fund	295,720.89	
General Fund	1,356,571.29	2,058,316.47
TOTAL		17,197,336.08

Effective July 1, 2015, the environmental response tax (ERT) includes a tax on fossil fuels (not including petroleum products) at \$0.19 per million British thermal units.

Effective July 1, 2019, the allocation of ERT to the energy security special fund changes from 15 cents to 5 cents of the tax on each barrel.

*Fuel tax collections were \$15,085,300.77 in February. The \$53,718.84 undistributed fuel tax from previous months is included in the February 2020 report.