

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	19,534,545.05 *	3,116,841.30	3,213,645.44	6,330,486.74
Diesel Oil (off-highway)	4,917,380.00	49,173.80		49,173.80
Diesel Oil (highway)	1,714,477.93	274,316.45	282,888.88	557,205.33
Liquefied Petroleum Gas (highway)	1,803.02	93.76	97.36	191.12
Small Boats (gas)	104,116.00	16,658.56	17,179.14	33,837.70
Small Boats (diesel oil)	234,630.00	2,346.30		2,346.30
Aviation fuel	4,437,794.00	44,377.94		44,377.94
Other fuel 1/	138,330.98	5,533.24	11,481.47	17,014.71
SUB-TOTAL	31,083,076.98	3,509,341.35	3,525,292.29	7,034,633.64
ERT - Petroleum Products (barrel) 2/	1,160,268.10	1,218,281.50		1,218,281.50
ERT - Fossil Fuels (MMBtu) 2/	330,343.00	62,765.17		62,765.17
SUB-TOTAL		1,281,046.67		1,281,046.67
TOTAL		4,790,388.02	3,525,292.29	8,315,680.31
COUNTY OF MAUI				
Gasoline	4,034,730.00	642,493.05	963,637.45	1,606,130.50
Diesel Oil (off-highway)	3,838,201.00	38,382.01		38,382.01
Diesel Oil (highway)	436,062.00	69,769.92	104,808.23	174,578.15
Liquefied Petroleum Gas (highway)	0.00	0.00	0.00	0.00
Small Boats (gas)	4,992.00	798.72	1,198.08	1,996.80
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation fuel	515,510.00	5,155.10		5,155.10
Other fuel 1/	20,494.00	739.64	390.11	1,129.75
SUB-TOTAL	8,849,989.00	757,338.44	1,070,033.87	1,827,372.31
ERT - Petroleum Products (barrel) 2/	324,020.24	340,221.25		340,221.25
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		340,221.25		340,221.25
TOTAL 3/		1,097,559.69	1,070,033.87	2,167,593.56
COUNTY OF HAWAII				
Gasoline	5,690,290.00 *	906,271.60	1,302,365.34	2,208,636.94
Diesel Oil (off-highway)	2,250,688.00	22,506.88		22,506.88
Diesel Oil (highway)	989,815.00	158,370.40	227,657.45	386,027.85
Liquefied Petroleum Gas (highway)	389.06	20.24	29.56	49.80
Small Boats (gas)	22,360.00	3,577.60	5,142.80	8,720.40
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation fuel	729,683.00	7,296.83		7,296.83
Other fuel 1/	644,769.00	13,124.76	0.00	13,124.76
SUB-TOTAL	10,327,994.06	1,111,168.31	1,535,195.15	2,646,363.46
ERT - Petroleum Products (barrel) 2/	386,144.22	405,451.43		405,451.43
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		405,451.43		405,451.43
TOTAL		1,516,619.74	1,535,195.15	3,051,814.89
COUNTY OF KAUAI				
Gasoline	2,047,117.00 *	327,094.12	347,506.01	674,600.13
Diesel Oil (off-highway)	180,059.00	1,800.59		1,800.59
Diesel Oil (highway)	271,686.00	43,469.76	46,186.62	89,656.38
Liquefied Petroleum Gas (highway)	0.00	0.00	0.00	0.00
Small Boats (gas)	0.00	0.00	0.00	0.00
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation fuel	97,189.00	971.89		971.89
Other fuel 1/	917,351.00	18,347.02	0.00	18,347.02
SUB-TOTAL	3,513,402.00	391,683.38	393,692.63	785,376.01
ERT - Petroleum Products (barrel) 2/	96,537.45	101,364.32		101,364.32
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		101,364.32		101,364.32
TOTAL		493,047.70	393,692.63	886,740.33
SUMMARY				
Gasoline	31,306,682.05	4,992,700.07	5,827,154.24	10,819,854.31
Diesel Oil (off-highway)	11,186,328.00	111,863.28		111,863.28
Diesel Oil (highway)	3,412,040.93	545,926.53	661,541.18	1,207,467.71
Liquefied Petroleum Gas (highway)	2,192.08	114.00	126.92	240.92
Small Boats (gas)	131,468.00	21,034.88	23,520.02	44,554.90
Small Boats (diesel oil)	234,630.00	2,346.30		2,346.30
Aviation fuel	5,780,176.00	57,801.76		57,801.76
Other fuel 1/	1,720,944.98	37,744.66	11,871.58	49,616.24
SUB-TOTAL	53,774,462.04	5,769,531.48	6,524,213.94	12,293,745.42 **
ERT - Petroleum Products (barrel) 2/	1,966,970.01	2,065,318.50		2,065,318.50
ERT - Fossil Fuels (MMBtu) 2/	330,343.00	62,765.17		62,765.17
SUB-TOTAL		2,128,083.67		2,128,083.67
TOTAL		7,897,615.15	6,524,213.94	14,421,829.09

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

**Fuel tax collections were \$12,391,729.25 in August. Of the collections, \$97,983.83 could not be distributed because the corresponding tax returns were not yet available.

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
	1,050,165.47	19,868.40	0.00	1,070,033.87

Penalty/Interest

First District	5,000.00
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	5,000.00

SCHEDULE OF FUEL TAX RATES
(Effective July 1, 2020)
(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 ^{3/}	16.0	24.0	40.0
County of Hawaii	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	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	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	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 ^{3/}	4.0	11.9	15.9
County of Hawaii	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 ^{3/}	4.0	11.9	15.9
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
BIODIESEL BLEND (HIGHWAY):			
County of Maui	3.9	6.0	9.9

^{1/} Does not include aviation fuel.

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

^{3/} Effective July 1, 2020, pursuant to Maui County Resolution No. 20-82.

OFF-HIGHWAY USE REFUNDS (GASOLINE) - AUGUST 2020

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	57,906.03	8,685.90	9,554.50	18,240.40
County of Maui	0.00	0.00	0.00	0.00
County of Hawaii	27,832.00	4,174.80	6,401.36	10,576.16
County of Kauai	2,964.00	444.60	503.88	948.48
TOTAL	88,702.03	13,305.30	16,459.74	29,765.04

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - AUGUST 2020*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,430,313.78	
State Airports Special Fund	44,377.94	
State Boating Special Fund	69,902.55	3,544,594.27
County Fuel Tax		3,490,039.37
SUB-TOTAL		7,034,633.64
Environmental Response Revolving Fund	61,316.83	
Energy Security Special Fund	67,923.69	
Energy Systems Development Special Fund	122,633.67	
Agricultural Development & Food Security Fund	183,950.50	
General Fund	845,221.98	1,281,046.67
TOTAL		8,315,680.31
COUNTY OF MAUI		
State Highway Special Fund	744,661.51	
State Airports Special Fund	5,155.10	
State Boating Special Fund	18,222.16	768,038.77
County Fuel Tax:		
Lanai	19,669.72	
Molokai	0.00	
Maui	1,039,663.82	1,059,333.54
SUB-TOTAL		1,827,372.31
Environmental Response Revolving Fund	16,201.01	
Energy Security Special Fund	16,201.01	
Energy Systems Development Special Fund	32,402.02	
Agricultural Development & Food Security Fund	48,603.04	
General Fund	226,814.17	340,221.25
TOTAL		2,167,593.56
COUNTY OF HAWAII		
State Highway Special Fund	1,092,832.77	
State Airports Special Fund	7,296.83	
State Boating Special Fund	26,390.66	1,126,520.26
County Fuel Tax		1,519,843.20
SUB-TOTAL		2,646,363.46
Environmental Response Revolving Fund	19,307.21	
Energy Security Special Fund	19,307.21	
Energy Systems Development Special Fund	38,614.42	
Agricultural Development & Food Security Fund	57,921.63	
General Fund	270,300.96	405,451.43
TOTAL		3,051,814.89
COUNTY OF KAUAI		
State Highway Special Fund	386,804.38	
State Airports Special Fund	971.89	
State Boating Special Fund	7,844.04	395,620.31
County Fuel Tax		389,755.70
SUB-TOTAL		785,376.01
Environmental Response Revolving Fund	4,826.87	
Energy Security Special Fund	4,826.87	
Energy Systems Development Special Fund	9,653.75	
Agricultural Development & Food Security Fund	14,480.62	
General Fund	67,576.21	101,364.32
TOTAL		886,740.33
SUMMARY		
State Highway Special Fund	5,654,612.44	
State Airports Special Fund	57,801.76	
State Boating Special Fund	122,359.41	5,834,773.61
County Fuel Tax		6,458,971.81
SUB-TOTAL		12,293,745.42 *
Environmental Response Revolving Fund	101,651.92	
Energy Security Special Fund	108,258.78	
Energy Systems Development Special Fund	203,303.86	
Agricultural Development & Food Security Fund	304,955.79	
General Fund	1,409,913.32	2,128,083.67
TOTAL		14,421,829.09

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 \$12,391,729.25 in August. Of the collections, \$97,983.83 could not be distributed because the corresponding tax returns were not yet available.