

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	18,017,379.05 *	2,882,366.94	2,972,412.48	5,854,779.42
Diesel Oil (off-highway)	2,398,986.00	23,989.86		23,989.86
Diesel Oil (highway)	1,668,080.00	266,892.78	275,233.22	542,126.00
Liquefied Petroleum Gas (highway)	1,455.00	75.66	78.57	154.23
Small Boats (gas)	34,404.00	5,504.64	5,676.66	11,181.30
Small Boats (diesel oil)	382,683.00	3,826.83		3,826.83
Aviation fuel	3,918,851.00	39,188.51		39,188.51
Other fuel 1/	130,989.02	5,239.56	10,872.09	16,111.65
SUB-TOTAL	26,552,827.07	3,227,084.78	3,264,273.02	6,491,357.80
ERT - Petroleum Products (barrel) 2/	838,251.03	880,163.58		880,163.58
ERT - Fossil Fuels (MMBtu) 2/	333,213.00	63,310.47		63,310.47
SUB-TOTAL		943,474.05		943,474.05
TOTAL		4,170,558.83	3,264,273.02	7,434,831.85
COUNTY OF MAUI				
Gasoline	3,741,541.00	598,625.56	897,937.64	1,496,563.20
Diesel Oil (off-highway)	2,892,652.00	28,926.52		28,926.52
Diesel Oil (highway)	415,398.00	66,463.68	99,695.52	166,159.20
Liquefied Petroleum Gas (highway)	0.00	0.00	0.00	0.00
Small Boats (gas)	3,706.00	592.96	889.44	1,482.40
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation fuel	581,493.00	5,814.93		5,814.93
Other fuel 1/	21,817.00	780.65	448.10	1,228.75
SUB-TOTAL	7,656,607.00	701,204.30	998,970.70	1,700,175.00
ERT - Petroleum Products (barrel) 2/	243,467.49	255,640.86		255,640.86
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		255,640.86		255,640.86
TOTAL 3/		956,845.16	998,970.70	1,955,815.86
COUNTY OF HAWAII				
Gasoline	5,431,360.00	869,017.60	1,249,212.80	2,118,230.40
Diesel Oil (off-highway)	3,019,673.00	30,196.73		30,196.73
Diesel Oil (highway)	976,661.00	156,265.76	224,632.03	380,897.79
Liquefied Petroleum Gas (highway)	90.00	4.68	6.84	11.52
Small Boats (gas)	22,306.00	3,568.96	5,130.38	8,699.34
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation fuel	884,676.00	8,846.76		8,846.76
Other fuel 1/	1,206,849.00	24,339.16	0.00	24,339.16
SUB-TOTAL	11,541,615.00	1,092,239.65	1,478,982.05	2,571,221.70
ERT - Petroleum Products (barrel) 2/	362,414.90	380,535.65		380,535.65
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		380,535.65		380,535.65
TOTAL		1,472,775.30	1,478,982.05	2,951,757.35
COUNTY OF KAUAI				
Gasoline	1,773,804.00 *	283,806.54	301,544.30	585,350.84
Diesel Oil (off-highway)	121,850.00	1,218.50		1,218.50
Diesel Oil (highway)	234,652.00	37,544.32	39,890.84	77,435.16
Liquefied Petroleum Gas (highway)	73.98	3.85	4.14	7.99
Small Boats (gas)	0.00	0.00	0.00	0.00
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation fuel	157,625.00	1,576.25		1,576.25
Other fuel 1/	844,104.00	16,882.08	0.00	16,882.08
SUB-TOTAL	3,132,108.98	341,031.54	341,439.28	682,470.82
ERT - Petroleum Products (barrel) 2/	81,481.58	85,555.66		85,555.66
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		85,555.66		85,555.66
TOTAL		426,587.20	341,439.28	768,026.48
SUMMARY				
Gasoline	28,964,084.05	4,633,816.64	5,421,107.22	10,054,923.86
Diesel Oil (off-highway)	8,433,161.00	84,331.61		84,331.61
Diesel Oil (highway)	3,294,791.00	527,166.54	639,451.61	1,166,618.15
Liquefied Petroleum Gas (highway)	1,618.98	84.19	89.55	173.74
Small Boats (gas)	60,416.00	9,666.56	11,696.48	21,363.04
Small Boats (diesel oil)	382,683.00	3,826.83		3,826.83
Aviation fuel	5,542,645.00	55,426.45		55,426.45
Other fuel 1/	2,203,759.02	47,241.45	11,320.19	58,561.64
SUB-TOTAL	48,883,158.05	5,361,560.27	6,083,665.05	11,445,225.32 **
ERT - Petroleum Products (barrel) 2/	1,525,615.00	1,601,895.75		1,601,895.75
ERT - Fossil Fuels (MMBtu) 2/	333,213.00	63,310.47		63,310.47
SUB-TOTAL		1,665,206.22		1,665,206.22
TOTAL		7,026,766.49	6,083,665.05	13,110,431.54

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

**Fuel tax collections were \$11,503,245.76 in September. Of the collections, \$58,020.44 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
	984,684.46	14,286.24	0.00	998,970.70

Penalty/Interest

First District	4,000.00
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	4,000.00

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) - SEPTEMBER 2020

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	2,758.00	413.70	455.07	868.77
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	14.00	2.10	2.38	4.48
TOTAL	2,772.00	415.80	457.45	873.25

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - SEPTEMBER 2020*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,156,017.31	
State Airports Special Fund	39,188.51	
State Boating Special Fund	64,521.69	3,259,727.51
County Fuel Tax		3,231,630.29
SUB-TOTAL		6,491,357.80
Environmental Response Revolving Fund	45,244.68	
Energy Security Special Fund	51,908.94	
Energy Systems Development Special Fund	90,489.36	
Agricultural Development & Food Security Fund	135,734.04	
General Fund	620,097.03	943,474.05
TOTAL		7,434,831.85
COUNTY OF MAUI		
State Highway Special Fund	688,435.48	
State Airports Special Fund	5,814.93	
State Boating Special Fund	16,943.59	711,194.00
County Fuel Tax:		
Lanai	14,143.38	
Molokai	0.00	
Maui	974,837.62	988,981.00
SUB-TOTAL		1,700,175.00
Environmental Response Revolving Fund	12,173.37	
Energy Security Special Fund	12,173.37	
Energy Systems Development Special Fund	24,346.75	
Agricultural Development & Food Security Fund	36,520.12	
General Fund	170,427.25	255,640.86
TOTAL		1,955,815.86
COUNTY OF HAWAII		
State Highway Special Fund	1,072,558.96	
State Airports Special Fund	8,846.76	
State Boating Special Fund	25,623.75	1,107,029.47
County Fuel Tax		1,464,192.23
SUB-TOTAL		2,571,221.70
Environmental Response Revolving Fund	18,120.75	
Energy Security Special Fund	18,120.75	
Energy Systems Development Special Fund	36,241.49	
Agricultural Development & Food Security Fund	54,362.24	
General Fund	253,690.42	380,535.65
TOTAL		2,951,757.35
COUNTY OF KAUAI		
State Highway Special Fund	336,060.74	
State Airports Special Fund	1,576.25	
State Boating Special Fund	6,808.94	344,445.93
County Fuel Tax		338,024.89
SUB-TOTAL		682,470.82
Environmental Response Revolving Fund	4,074.08	
Energy Security Special Fund	4,074.08	
Energy Systems Development Special Fund	8,148.16	
Agricultural Development & Food Security Fund	12,222.24	
General Fund	57,037.10	85,555.66
TOTAL		768,026.48
SUMMARY		
State Highway Special Fund	5,253,072.49	
State Airports Special Fund	55,426.45	
State Boating Special Fund	113,897.97	5,422,396.91
County Fuel Tax		6,022,828.41
SUB-TOTAL		11,445,225.32 *
Environmental Response Revolving Fund	79,612.88	
Energy Security Special Fund	86,277.14	
Energy Systems Development Special Fund	159,225.76	
Agricultural Development & Food Security Fund	238,838.64	
General Fund	1,101,251.80	1,665,206.22
TOTAL		13,110,431.54

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 \$11,503,245.76 in September. Of the collections, \$58,020.44 could not be distributed because the corresponding tax returns were not yet available.