

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	16,436,954 *	2,608,639.64	2,688,697.12	5,297,336.76
Diesel Oil (off-highway)	2,531,459	25,314.59		25,314.59
Diesel Oil (highway)	1,722,984	275,669.14	284,292.36	559,961.50
Liquefied Petroleum Gas	825	42.90	44.55	87.45
Small Boats (gas)	34,762	5,561.92	5,735.73	11,297.65
Small Boats (diesel oil)	159,496	1,594.96		1,594.96
Aviation fuel	3,329,156	33,291.56		33,291.56
Other fuel 1/	128,936	5,157.44	10,701.69	15,859.13
SUB-TOTAL	24,344,572	2,955,272.15	2,989,471.45	5,944,743.60
ERT - Petroleum Products	784,487	823,711.14		823,711.14
ERT - Fossil Fuels (MMBtu)	310,618	59,017.42		59,017.42
SUB-TOTAL		882,728.56		882,728.56
TOTAL		3,838,000.71	2,989,471.45	6,827,472.16
COUNTY OF MAUI				
Gasoline	3,678,205 *	581,809.45	872,490.73	1,454,300.18
Diesel Oil (off-highway)	2,900,962	29,009.62		29,009.62
Diesel Oil (highway)	365,704	58,512.64	87,768.96	146,281.60
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,681	588.96	883.44	1,472.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	310,549	3,105.49		3,105.49
Other fuel 1/	19,575	710.01	355.36	1,065.37
SUB-TOTAL	7,278,676	673,736.17	961,498.49	1,635,234.66
ERT - Petroleum Products	232,422	244,042.68		244,042.68
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		244,042.68		244,042.68
TOTAL 3/		917,778.85	961,498.49	1,879,277.34
COUNTY OF HAWAII				
Gasoline	5,197,989	831,678.24	1,195,537.47	2,027,215.71
Diesel Oil (off-highway)	3,005,315	30,053.15		30,053.15
Diesel Oil (highway)	894,934	143,189.44	205,834.82	349,024.26
Liquefied Petroleum Gas	66	3.43	5.02	8.45
Small Boats (gas)	22,130	3,540.80	5,089.90	8,630.70
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,099,892	20,998.92		20,998.92
Other fuel 1/	1,268,489	25,764.70	0.00	25,764.70
SUB-TOTAL	12,488,815	1,055,228.68	1,406,467.21	2,461,695.89
ERT - Petroleum Products	394,348	414,065.54		414,065.54
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		414,065.54		414,065.54
TOTAL		1,469,294.22	1,406,467.21	2,875,761.43
COUNTY OF KAUAI				
Gasoline	1,784,533 *	283,091.68	300,612.53	583,704.21
Diesel Oil (off-highway)	155,635	1,556.35		1,556.35
Diesel Oil (highway)	232,744	37,239.04	39,566.48	76,805.52
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	109,436	1,094.36		1,094.36
Other fuel 1/	354,239	7,084.78	0.00	7,084.78
SUB-TOTAL	2,636,587	330,066.21	340,179.01	670,245.22
ERT - Petroleum Products	72,063	75,666.64		75,666.64
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		75,666.64		75,666.64
TOTAL		405,732.85	340,179.01	745,911.86
SUMMARY				
Gasoline	27,097,681	4,305,219.01	5,057,337.85	9,362,556.86
Diesel Oil (off-highway)	8,593,371	85,933.71		85,933.71
Diesel Oil (highway)	3,216,366	514,610.26	617,462.62	1,132,072.88
Liquefied Petroleum Gas	891	46.33	49.57	95.90
Small Boats (gas)	60,573	9,691.68	11,709.07	21,400.75
Small Boats (diesel oil)	159,496	1,594.96		1,594.96
Aviation fuel	5,849,033	58,490.33		58,490.33
Other fuel 1/	1,771,239	38,716.93	11,057.05	49,773.98
SUB-TOTAL	46,748,650	5,014,303.21	5,697,616.16	10,711,919.37 **
ERT - Petroleum Products	1,483,320	1,557,486.00		1,557,486.00
ERT - Fossil Fuels (MMBtu)	310,618	59,017.42		59,017.42
SUB-TOTAL		1,616,503.42		1,616,503.42
TOTAL		6,630,806.63	5,697,616.16	12,328,422.79

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

**Fuel tax collections were \$10,482,839.02 in October. The \$229,080.35 undistributed fuel tax from previous months is included in the October 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
	949,236.01	12,262.48	0.00	961,498.49

Penalty/Interest

First District	2,065.24
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	2,065.24

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) - OCTOBER 2020

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	141,820	21,273.00	23,400.31	44,673.31
County of Maui	43,543	6,531.47	10,450.35	16,981.82
County of Hawaii	0	0.00	0.00	0.00
County of Kauai	16,224	2,433.60	2,758.08	5,191.68
TOTAL	201,587	30,238.07	36,608.74	66,846.81

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - OCTOBER 2020*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	2,892,760.78	
State Airports Special Fund	33,291.56	
State Boating Special Fund	59,114.52	2,985,166.86
County Fuel Tax		2,959,576.74
SUB-TOTAL		5,944,743.60
Environmental Response Revolving Fund	42,330.52	
Energy Security Special Fund	48,542.88	
Energy Systems Development Special Fund	84,661.04	
Agricultural Development & Food Security Fund	126,991.56	
General Fund	580,202.56	882,728.56
TOTAL		6,827,472.16
COUNTY OF MAUI		
State Highway Special Fund	663,924.37	
State Airports Special Fund	3,105.49	
State Boating Special Fund	16,321.29	683,351.15
County Fuel Tax:		
Lanai	12,139.86	
Molokai	0.00	
Maui	939,743.65	951,883.51
SUB-TOTAL		1,635,234.66
Environmental Response Revolving Fund	11,621.08	
Energy Security Special Fund	11,621.08	
Energy Systems Development Special Fund	23,242.16	
Agricultural Development & Food Security Fund	34,863.24	
General Fund	162,695.12	244,042.68
TOTAL		1,879,277.34
COUNTY OF HAWAII		
State Highway Special Fund	1,023,887.46	
State Airports Special Fund	20,998.92	
State Boating Special Fund	24,406.97	1,069,293.35
County Fuel Tax		1,392,402.54
SUB-TOTAL		2,461,695.89
Environmental Response Revolving Fund	19,717.41	
Energy Security Special Fund	19,717.41	
Energy Systems Development Special Fund	39,434.81	
Agricultural Development & Food Security Fund	59,152.22	
General Fund	276,043.69	414,065.54
TOTAL		2,875,761.43
COUNTY OF KAUAI		
State Highway Special Fund	325,682.13	
State Airports Special Fund	1,094.36	
State Boating Special Fund	6,691.51	333,468.00
County Fuel Tax		336,777.22
SUB-TOTAL		670,245.22
Environmental Response Revolving Fund	3,603.17	
Energy Security Special Fund	3,603.17	
Energy Systems Development Special Fund	7,206.35	
Agricultural Development & Food Security Fund	10,809.52	
General Fund	50,444.43	75,666.64
TOTAL		745,911.86
SUMMARY		
State Highway Special Fund	4,906,254.74	
State Airports Special Fund	58,490.33	
State Boating Special Fund	106,534.29	5,071,279.36
County Fuel Tax		5,640,640.01
SUB-TOTAL		10,711,919.37 *
Environmental Response Revolving Fund	77,272.18	
Energy Security Special Fund	83,484.54	
Energy Systems Development Special Fund	154,544.36	
Agricultural Development & Food Security Fund	231,816.54	
General Fund	1,069,385.80	1,616,503.42
TOTAL		12,328,422.79

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 \$10,482,839.02 in October. The \$229,080.35 undistributed fuel tax from previous months is included in the October 2020 report.