

LIQUID FUEL TAX BASE & TAX COLLECTIONS - NOVEMBER 2020\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	18,984,121 *	3,033,518.86	3,128,045.45	6,161,564.31
Diesel Oil (off-highway)	4,416,692	44,166.92		44,166.92
Diesel Oil (highway)	2,455,364	392,858.18	405,135.10	797,993.28
Liquefied Petroleum Gas	535	27.82	28.89	56.71
Small Boats (gas)	40,916	6,546.56	6,751.14	13,297.70
Small Boats (diesel oil)	382,153	3,821.53		3,821.53
Aviation fuel	3,562,374	35,623.74		35,623.74
Other fuel 1/	129,585	5,183.40	10,755.56	15,938.96
<b>SUB-TOTAL</b>	<b>29,971,740</b>	<b>3,521,747.01</b>	<b>3,550,716.14</b>	<b>7,072,463.15</b>
ERT - Petroleum Products	1,041,005	1,093,055.60		1,093,055.60
ERT - Fossil Fuels (MMBtu)	325,465	61,838.35		61,838.35
<b>SUB-TOTAL</b>		<b>1,154,893.95</b>		<b>1,154,893.95</b>
<b>TOTAL</b>		<b>4,676,640.96</b>	<b>3,550,716.14</b>	<b>8,227,357.10</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,014,618 *	640,518.63	960,595.92	1,601,114.55
Diesel Oil (off-highway)	5,525,062	55,250.62		55,250.62
Diesel Oil (highway)	422,010	67,521.60	101,282.40	168,804.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,705	592.80	889.20	1,482.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	1,130,660	11,306.60		11,306.60
Other fuel 1/	22,256	802.97	424.93	1,227.90
<b>SUB-TOTAL</b>	<b>11,118,311</b>	<b>775,993.22</b>	<b>1,063,192.45</b>	<b>1,839,185.67</b>
ERT - Petroleum Products	421,584	442,663.59		442,663.59
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>442,663.59</b>		<b>442,663.59</b>
<b>TOTAL 3/</b>		<b>1,218,656.81</b>	<b>1,063,192.45</b>	<b>2,281,849.26</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	5,597,037 *	894,232.17	1,285,334.76	2,179,566.93
Diesel Oil (off-highway)	3,094,380	30,943.80		30,943.80
Diesel Oil (highway)	980,356	156,856.96	225,481.88	382,338.84
Liquefied Petroleum Gas	396	20.59	30.10	50.69
Small Boats (gas)	20,947	3,351.52	4,817.81	8,169.33
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,641,888	26,418.88		26,418.88
Other fuel 1/	1,742,589	35,146.28	0.00	35,146.28
<b>SUB-TOTAL</b>	<b>14,077,593</b>	<b>1,146,970.20</b>	<b>1,515,664.55</b>	<b>2,662,634.75</b>
ERT - Petroleum Products	436,023	457,823.76		457,823.76
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>457,823.76</b>		<b>457,823.76</b>
<b>TOTAL</b>		<b>1,604,793.96</b>	<b>1,515,664.55</b>	<b>3,120,458.51</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	1,885,744 *	301,543.54	320,377.58	621,921.12
Diesel Oil (off-highway)	206,116	2,061.16		2,061.16
Diesel Oil (highway)	234,688	37,550.08	39,896.96	77,447.04
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	365,693	3,656.93		3,656.93
Other fuel 1/	106,524	2,130.48	0.00	2,130.48
<b>SUB-TOTAL</b>	<b>2,798,765</b>	<b>346,942.19</b>	<b>360,274.54</b>	<b>707,216.73</b>
ERT - Petroleum Products	75,934	79,730.35		79,730.35
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>79,730.35</b>		<b>79,730.35</b>
<b>TOTAL</b>		<b>426,672.54</b>	<b>360,274.54</b>	<b>786,947.08</b>
<b>SUMMARY</b>				
Gasoline	30,481,520	4,869,813.20	5,694,353.71	10,564,166.91
Diesel Oil (off-highway)	13,242,250	132,422.50		132,422.50
Diesel Oil (highway)	4,092,418	654,786.82	771,796.34	1,426,583.16
Liquefied Petroleum Gas	931	48.41	58.99	107.40
Small Boats (gas)	65,568	10,490.88	12,458.15	22,949.03
Small Boats (diesel oil)	382,153	3,821.53		3,821.53
Aviation fuel	7,700,615	77,006.15		77,006.15
Other fuel 1/	2,000,954	43,263.13	11,180.49	54,443.62
<b>SUB-TOTAL</b>	<b>57,966,409</b>	<b>5,791,652.62</b>	<b>6,489,847.68</b>	<b>12,281,500.30 **</b>
ERT - Petroleum Products	1,974,546	2,073,273.30		2,073,273.30
ERT - Fossil Fuels (MMBtu)	325,465	61,838.35		61,838.35
<b>SUB-TOTAL</b>		<b>2,135,111.65</b>		<b>2,135,111.65</b>
<b>TOTAL</b>		<b>7,926,764.27</b>	<b>6,489,847.68</b>	<b>14,416,611.95</b>

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

\*\*Fuel tax collections were \$11,967,903.29 in November. The \$313,597.01 undistributed fuel tax from previous months is included in the November 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
	1,049,252.29	13,940.16	0.00	1,063,192.45

**Penalty/Interest**

First District	174.97
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>174.97</b>

SCHEDULE OF FUEL TAX RATES  
(Effective July 1, 2020)  
(Fuel tax rates in cents per gallon)

	STATE TAX	COUNTY TAX	TOTAL TAX
<b>GASOLINE AND DIESEL OIL (HIGHWAY):</b>			
City & County of Honolulu	16.0	16.5	32.5
County of Maui <sup>3/</sup>	16.0	24.0	40.0
County of Hawaii	16.0	23.0	39.0
County of Kauai	16.0	17.0	33.0
<b>DIESEL OIL (OFF-HIGHWAY):</b>			
All Counties	1.0	0.0	1.0
<b>LIQUEFIED PETROLEUM GAS (HIGHWAY):</b>			
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
<b>AVIATION FUEL:</b>			
All Counties	1.0	0.0	1.0
<b>ENVIRONMENTAL RESPONSE, ENERGY, &amp; FOOD SECURITY TAX</b>			
All Counties, per barrel of petroleum products <sup>1/</sup>	105.0	0.0	105.0
All Counties, per million BTU of fossil fuels <sup>2/</sup>	19.0	0.0	19.0
<b>ETHANOL (HIGHWAY):</b>			
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
<b>METHANOL (HIGHWAY):</b>			
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
<b>BIODIESEL (HIGHWAY):</b>			
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
<b>NAPHTHA (Power-Generating Facility)</b>			
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
<b>COMPRESSED NATURAL GAS (HIGHWAY):</b>			
City & County of Honolulu	4.0	8.2	12.2
County of Maui <sup>3/</sup>	4.0	11.9	15.9
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
<b>LIQUEFIED NATURAL GAS (HIGHWAY):</b>			
City & County of Honolulu	4.0	8.2	12.2
County of Maui <sup>3/</sup>	4.0	11.9	15.9
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
<b>BIODIESEL BLEND (HIGHWAY):</b>			
County of Maui	3.9	6.0	9.9

<sup>1/</sup> Does not include aviation fuel.

<sup>2/</sup> Does not include petroleum products. BTU = British thermal unit.

<sup>3/</sup> Effective July 1, 2020, pursuant to Maui County Resolution No. 20-82.

OFF-HIGHWAY USE REFUNDS (GASOLINE) - NOVEMBER 2020

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	26,270	3,940.50	4,334.55	8,275.05
County of Maui	12,135	1,820.25	2,912.40	4,732.65
County of Hawaii	8,625	1,293.75	1,983.75	3,277.50
County of Kauai	1,170	175.50	198.90	374.40
<b>TOTAL</b>	<b>48,200</b>	<b>7,230.00</b>	<b>9,429.60</b>	<b>16,659.60</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - NOVEMBER 2020\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,451,262.04	
State Airports Special Fund	35,623.74	
State Boating Special Fund	70,368.39	3,557,254.17
County Fuel Tax		3,515,208.98
<b>SUB-TOTAL</b>		<b>7,072,463.15</b>
Environmental Response Revolving Fund	55,304.92	
Energy Security Special Fund	61,814.22	
Energy Systems Development Special Fund	110,609.83	
Agricultural Development & Food Security Fund	165,914.75	
General Fund	761,250.23	1,154,893.95
<b>TOTAL</b>		<b>8,227,357.10</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	757,039.75	
State Airports Special Fund	11,306.60	
State Boating Special Fund	18,278.79	786,625.14
County Fuel Tax:		
Lanai	13,800.76	
Molokai	0.00	
Maui	1,038,759.77	1,052,560.53
<b>SUB-TOTAL</b>		<b>1,839,185.67</b>
Environmental Response Revolving Fund	21,079.22	
Energy Security Special Fund	21,079.22	
Energy Systems Development Special Fund	42,158.44	
Agricultural Development & Food Security Fund	63,237.66	
General Fund	295,109.05	442,663.59
<b>TOTAL</b>		<b>2,281,849.26</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,109,345.81	
State Airports Special Fund	26,418.88	
State Boating Special Fund	26,362.16	1,162,126.85
County Fuel Tax		1,500,507.90
<b>SUB-TOTAL</b>		<b>2,662,634.75</b>
Environmental Response Revolving Fund	21,801.13	
Energy Security Special Fund	21,801.13	
Energy Systems Development Special Fund	43,602.26	
Agricultural Development & Food Security Fund	65,403.39	
General Fund	305,215.85	457,823.76
<b>TOTAL</b>		<b>3,120,458.51</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	339,852.41	
State Airports Special Fund	3,656.93	
State Boating Special Fund	7,035.60	350,544.94
County Fuel Tax		356,671.79
<b>SUB-TOTAL</b>		<b>707,216.73</b>
Environmental Response Revolving Fund	3,796.68	
Energy Security Special Fund	3,796.68	
Energy Systems Development Special Fund	7,593.37	
Agricultural Development & Food Security Fund	11,390.05	
General Fund	53,153.57	79,730.35
<b>TOTAL</b>		<b>786,947.08</b>
<b>SUMMARY</b>		
State Highway Special Fund	5,657,500.01	
State Airports Special Fund	77,006.15	
State Boating Special Fund	122,044.94	5,856,551.10
County Fuel Tax		6,424,949.20
<b>SUB-TOTAL</b>		<b>12,281,500.30 *</b>
Environmental Response Revolving Fund	101,981.95	
Energy Security Special Fund	108,491.25	
Energy Systems Development Special Fund	203,963.90	
Agricultural Development & Food Security Fund	305,945.85	
General Fund	1,414,728.70	2,135,111.65
<b>TOTAL</b>		<b>14,416,611.95</b>

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 \$11,967,903.29 in November. The \$313,597.01 undistributed fuel tax from previous months is included in the November 2020 report.