

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	18,484,281	2,957,484.96	3,049,906.40	6,007,391.36
Diesel Oil (off-highway)	2,376,095	23,760.95		23,760.95
Diesel Oil (highway)	1,667,872	266,859.48	275,198.90	542,058.38
Liquefied Petroleum Gas	726	37.76	39.20	76.96
Small Boats (gas)	29,744	4,759.04	4,907.77	9,666.81
Small Boats (diesel oil)	352,373	3,523.73		3,523.73
Aviation fuel	5,092,019	50,920.19		50,920.19
Other fuel 1/	121,063	4,842.52	10,048.23	14,890.75
<b>SUB-TOTAL</b>	<b>28,124,173</b>	<b>3,312,188.63</b>	<b>3,340,100.50</b>	<b>6,652,289.13</b>
ERT - Petroleum Products	827,627	869,008.04		869,008.04
ERT - Fossil Fuels (MMBtu)	364,406	69,237.14		69,237.14
<b>SUB-TOTAL</b>		<b>938,245.18</b>		<b>938,245.18</b>
<b>TOTAL</b>		<b>4,250,433.81</b>	<b>3,340,100.50</b>	<b>7,590,534.31</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,114,039	658,246.24	987,369.36	1,645,615.60
Diesel Oil (off-highway)	4,945,570	49,455.70		49,455.70
Diesel Oil (highway)	397,174	63,547.84	95,321.76	158,869.60
Liquefied Petroleum Gas	54	2.81	6.21	9.02
Small Boats (gas)	3,515	562.40	843.60	1,406.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,457,521	34,575.21		34,575.21
Other fuel 1/	21,641	567.65	1,450.85	2,018.50
<b>SUB-TOTAL</b>	<b>12,939,514</b>	<b>806,957.85</b>	<b>1,084,991.78</b>	<b>1,891,949.63</b>
ERT - Petroleum Products	390,258	409,770.85		409,770.85
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>409,770.85</b>		<b>409,770.85</b>
<b>TOTAL 3/</b>		<b>1,216,728.70</b>	<b>1,084,991.78</b>	<b>2,301,720.48</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	5,631,105	900,976.80	1,295,154.15	2,196,130.95
Diesel Oil (off-highway)	2,994,776	29,947.76		29,947.76
Diesel Oil (highway)	887,310	141,969.60	204,081.30	346,050.90
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	21,221	3,395.36	4,880.83	8,276.19
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,697,350	26,973.50		26,973.50
Other fuel 1/	1,333,486	26,890.94	0.00	26,890.94
<b>SUB-TOTAL</b>	<b>13,565,248</b>	<b>1,130,153.96</b>	<b>1,504,116.28</b>	<b>2,634,270.24</b>
ERT - Petroleum Products	368,985	387,434.43		387,434.43
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>387,434.43</b>		<b>387,434.43</b>
<b>TOTAL</b>		<b>1,517,588.39</b>	<b>1,504,116.28</b>	<b>3,021,704.67</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	1,940,790 *	310,376.40	329,764.30	640,140.70
Diesel Oil (off-highway)	365,330	3,653.30		3,653.30
Diesel Oil (highway)	234,465	37,514.40	39,859.05	77,373.45
Liquefied Petroleum Gas	15	0.78	0.84	1.62
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	1,142,780	11,427.80		11,427.80
Other fuel 1/	876,241	17,524.52	0.00	17,524.52
<b>SUB-TOTAL</b>	<b>4,559,621</b>	<b>380,497.20</b>	<b>369,624.19</b>	<b>750,121.39</b>
ERT - Petroleum Products	99,140	104,097.18		104,097.18
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>104,097.18</b>		<b>104,097.18</b>
<b>TOTAL</b>		<b>484,594.38</b>	<b>369,624.19</b>	<b>854,218.57</b>
<b>SUMMARY</b>				
Gasoline	30,170,215	4,827,084.40	5,662,194.21	10,489,278.61
Diesel Oil (off-highway)	10,681,771	106,817.71		106,817.71
Diesel Oil (highway)	3,186,821	509,891.32	614,461.01	1,124,352.33
Liquefied Petroleum Gas	795	41.35	46.25	87.60
Small Boats (gas)	54,480	8,716.80	10,632.20	19,349.00
Small Boats (diesel oil)	352,373	3,523.73		3,523.73
Aviation fuel	12,389,670	123,896.70		123,896.70
Other fuel 1/	2,352,431	49,825.63	11,499.08	61,324.71
<b>SUB-TOTAL</b>	<b>59,188,556</b>	<b>5,629,797.64</b>	<b>6,298,832.75</b>	<b>11,928,630.39 **</b>
ERT - Petroleum Products	1,686,010	1,770,310.50		1,770,310.50
ERT - Fossil Fuels (MMBtu)	364,406	69,237.14		69,237.14
<b>SUB-TOTAL</b>		<b>1,839,547.64</b>		<b>1,839,547.64</b>
<b>TOTAL</b>		<b>7,469,345.28</b>	<b>6,298,832.75</b>	<b>13,768,178.03</b>

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

\*\*Fuel tax collections were \$11,931,053.90 in December. Of the collections, \$2,423.51 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
	1,072,544.42	12,447.36	0.00	1,084,991.78

**Penalty/Interest**

First District	149.47
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>149.47</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) - DECEMBER 2020

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	0	0.00	0.00	0.00
County of Maui	0	0.00	0.00	0.00
County of Hawaii	0	0.00	0.00	0.00
County of Kauai	1,000	150.00	170.00	320.00
<b>TOTAL</b>	<b>1,000</b>	<b>150.00</b>	<b>170.00</b>	<b>320.00</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - DECEMBER 2020\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,228,655.76	
State Airports Special Fund	50,920.19	
State Boating Special Fund	66,013.68	3,345,589.63
County Fuel Tax		3,306,699.50
<b>SUB-TOTAL</b>		<b>6,652,289.13</b>
Environmental Response Revolving Fund	45,025.40	
Energy Security Special Fund	52,313.52	
Energy Systems Development Special Fund	90,050.79	
Agricultural Development & Food Security Fund	135,076.19	
General Fund	615,779.28	938,245.18
<b>TOTAL</b>		<b>7,590,534.31</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	764,658.81	
State Airports Special Fund	34,575.21	
State Boating Special Fund	18,573.74	817,807.76
County Fuel Tax:		
Lanai	12,322.89	
Molokai	0.00	
Maui	1,061,818.98	1,074,141.87
<b>SUB-TOTAL</b>		<b>1,891,949.63</b>
Environmental Response Revolving Fund	19,512.90	
Energy Security Special Fund	19,512.90	
Energy Systems Development Special Fund	39,025.80	
Agricultural Development & Food Security Fund	58,538.69	
General Fund	273,180.56	409,770.85
<b>TOTAL</b>		<b>2,301,720.48</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,092,148.66	
State Airports Special Fund	26,973.50	
State Boating Special Fund	26,072.96	1,145,195.12
County Fuel Tax		1,489,075.12
<b>SUB-TOTAL</b>		<b>2,634,270.24</b>
Environmental Response Revolving Fund	18,449.26	
Energy Security Special Fund	18,449.26	
Energy Systems Development Special Fund	36,898.52	
Agricultural Development & Food Security Fund	55,347.78	
General Fund	258,289.61	387,434.43
<b>TOTAL</b>		<b>3,021,704.67</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	365,378.71	
State Airports Special Fund	11,427.80	
State Boating Special Fund	7,386.93	384,193.44
County Fuel Tax		365,927.95
<b>SUB-TOTAL</b>		<b>750,121.39</b>
Environmental Response Revolving Fund	4,957.01	
Energy Security Special Fund	4,957.01	
Energy Systems Development Special Fund	9,914.02	
Agricultural Development & Food Security Fund	14,871.03	
General Fund	69,398.11	104,097.18
<b>TOTAL</b>		<b>854,218.57</b>
<b>SUMMARY</b>		
State Highway Special Fund	5,450,841.94	
State Airports Special Fund	123,896.70	
State Boating Special Fund	118,047.31	5,692,785.95
County Fuel Tax		6,235,844.44
<b>SUB-TOTAL</b>		<b>11,928,630.39 *</b>
Environmental Response Revolving Fund	87,944.57	
Energy Security Special Fund	95,232.69	
Energy Systems Development Special Fund	175,889.13	
Agricultural Development & Food Security Fund	263,833.69	
General Fund	1,216,647.56	1,839,547.64
<b>TOTAL</b>		<b>13,768,178.03</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 \$11,931,053.90 in December. Of the collections, \$2,423.51 could not be distributed because the corresponding tax returns were not yet available.