

LIQUID FUEL TAX BASE & TAX COLLECTIONS - CY ENDING DECEMBER 31, 2020**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	228,641,659.54 *	36,530,887.51	37,668,918.19	74,199,805.70
Diesel Oil (off-highway)	51,652,720.26	516,527.20		516,527.20
Diesel Oil (highway)	22,311,781.99	3,569,847.38	3,681,444.26	7,251,291.64
Liquefied Petroleum Gas (highway)	11,366.89	591.07	613.82	1,204.89
Small Boats (gasoline)	843,206.14	134,912.96	139,129.03	274,041.99
Small Boats (diesel oil)	3,381,786.00	33,817.86		33,817.86
Aviation Fuel	65,305,536.00	653,055.36		653,055.36
Other Fuel 1/	1,550,807.17	62,032.28	128,717.00	190,749.28
SUB-TOTAL	373,698,863.99	41,501,671.62	41,618,822.30	83,120,493.92
ERT - Petroleum Products (barrel) 2/	11,499,666.96	12,074,650.32		12,074,650.32
ERT - Fossil Fuels (MMBtu) 2/	4,608,413.48	875,598.56		875,598.56
SUB-TOTAL		12,950,248.88		12,950,248.88
TOTAL		54,451,920.50	41,618,822.30	96,070,742.80
COUNTY OF MAUI				
Gasoline	50,628,138.00 *	8,082,626.43	11,812,772.39	19,895,398.82
Diesel Oil (off-highway)	47,320,937.00	473,209.37		473,209.37
Diesel Oil (highway)	4,887,868.00	782,058.88	1,144,726.47	1,926,785.35
Liquefied Petroleum Gas (highway)	62.03	3.23	7.13	10.36
Small Boats (gasoline)	59,915.00	9,586.40	13,976.44	23,562.84
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation Fuel	38,094,727.00	380,947.27		380,947.27
Other Fuel 1/	209,794.96	7,761.40	3,065.93	10,827.33
SUB-TOTAL	141,201,441.99	9,736,192.98	12,974,548.36	22,710,741.34
ERT - Petroleum Products (barrel) 2/	4,058,711.07	4,261,646.62		4,261,646.62
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		4,261,646.62		4,261,646.62
TOTAL 3/		13,997,839.60	12,974,548.36	26,972,387.96
COUNTY OF HAWAII				
Gasoline	69,245,394.00 *	11,063,004.39	15,902,100.29	26,965,104.68
Diesel Oil (off-highway)	34,479,205.00	344,792.05		344,792.05
Diesel Oil (highway)	10,803,133.00	1,728,501.28	2,486,695.95	4,215,197.23
Liquefied Petroleum Gas (highway)	2,403.21	124.96	182.65	307.61
Small Boats (gasoline)	285,350.00	45,656.00	65,630.50	111,286.50
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation Fuel	27,370,887.00	273,708.87		273,708.87
Other Fuel 1/	14,788,249.00	299,324.80	0.00	299,324.80
SUB-TOTAL	156,974,621.21	13,755,112.35	18,454,609.39	32,209,721.74
ERT - Petroleum Products (barrel) 2/	4,618,078.11	4,848,982.03		4,848,982.03
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		4,848,982.03		4,848,982.03
TOTAL		18,604,094.38	18,454,609.39	37,058,703.77
COUNTY OF KAUAI				
Gasoline	23,761,116.00 *	3,795,326.31	4,032,077.17	7,827,403.48
Diesel Oil (off-highway)	2,790,345.00	27,903.45		27,903.45
Diesel Oil (highway)	2,845,087.00	455,213.92	483,664.79	938,878.71
Liquefied Petroleum Gas (highway)	486.94	25.32	27.27	52.59
Small Boats (gasoline)	0.00	0.00	0.00	0.00
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation Fuel	13,019,139.00	130,191.39		130,191.39
Other Fuel 1/	9,399,221.00	187,984.12	0.00	187,984.12
SUB-TOTAL	51,815,394.94	4,596,644.51	4,515,769.23	9,112,413.74
ERT - Petroleum Products (barrel) 2/	1,178,683.23	1,237,617.37		1,237,617.37
ERT - Fossil Fuels (MMBtu) 2/	247,274.52	46,982.16		46,982.16
SUB-TOTAL		1,284,599.53		1,284,599.53
TOTAL		5,881,244.04	4,515,769.23	10,397,013.27
SUMMARY				
Gasoline	372,276,307.54	59,471,844.64	69,415,868.04	128,887,712.68
Diesel Oil (off-highway)	136,243,207.26	1,362,432.07		1,362,432.07
Diesel Oil (highway)	40,847,869.99	6,535,621.46	7,796,531.47	14,332,152.93
Liquefied Petroleum Gas (highway)	14,319.07	744.58	830.87	1,575.45
Small Boats (gasoline)	1,188,471.14	190,155.36	218,735.97	408,891.33
Small Boats (diesel oil)	3,381,786.00	33,817.86		33,817.86
Aviation Fuel	143,790,289.00	1,437,902.89		1,437,902.89
Other Fuel 1/	25,948,072.13	557,102.60	131,782.93	688,885.53
SUB-TOTAL	723,690,322.13	69,589,621.46	77,563,749.28	147,153,370.74 **
ERT - Petroleum Products (barrel) 2/	21,355,139.37	22,422,896.34		22,422,896.34
ERT - Fossil Fuels (MMBtu) 2/	4,855,688.00	922,580.72		922,580.72
SUB-TOTAL		23,345,477.06		23,345,477.06
TOTAL		92,935,098.52	77,563,749.28	170,498,847.80

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

**Fuel tax collections were \$146,560,018.33 for calendar year 2020. A total of \$593,352.41 in undistributed fuel taxes from previous years were included in several monthly reports in calendar year 2020.

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
	12,788,705.39	185,842.97	0.00	12,974,548.36

Penalty/Interest

First District	39,868.04
Second District	0.96
Third District	3.49
Fourth District	0.44
TOTAL	39,872.93

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) - CY ENDING DECEMBER 31, 2020

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	345,186.14	51,777.92	56,955.71	108,733.63
County of Maui	97,460.13	14,619.02	22,972.61	37,591.63
County of Hawaii	93,651.00	14,047.65	21,539.73	35,587.38
County of Kauai	43,015.00	6,452.25	7,312.55	13,764.80
TOTAL	579,312.27	86,896.84	108,780.60	195,677.44

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - CY ENDING DECEMBER 31, 2020*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	40,440,130.10	
State Airports Special Fund	653,055.36	
State Boating Special Fund	824,674.38	41,917,859.84
County Fuel Tax		41,202,634.08
SUB-TOTAL		83,120,493.92
Environmental Response Revolving Fund	621,067.50	
Energy Security Special Fund	713,235.76	
Energy Systems Development Special Fund	1,242,134.95	
Agricultural Development & Food Security Fund	1,863,202.45	
General Fund	8,510,608.22	12,950,248.88
TOTAL		96,070,742.80
COUNTY OF MAUI		
State Highway Special Fund	9,261,693.25	
State Airports Special Fund	380,947.27	
State Boating Special Fund	223,297.94	9,865,938.46
County Fuel Tax:		
Island of Lanai	183,984.54	
Island of Molokai	0.00	
Island of Maui	12,660,818.34	12,844,802.88
SUB-TOTAL		22,710,741.34
Environmental Response Revolving Fund	202,935.55	
Energy Security Special Fund	202,935.55	
Energy Systems Development Special Fund	405,871.12	
Agricultural Development & Food Security Fund	608,806.67	
General Fund	2,841,097.73	4,261,646.62
TOTAL		26,972,387.96
COUNTY OF HAWAII		
State Highway Special Fund	13,346,589.45	
State Airports Special Fund	273,708.87	
State Boating Special Fund	319,360.12	13,939,658.44
County Fuel Tax		18,270,063.30
SUB-TOTAL		32,209,721.74
Environmental Response Revolving Fund	230,903.92	
Energy Security Special Fund	230,903.92	
Energy Systems Development Special Fund	461,807.81	
Agricultural Development & Food Security Fund	692,711.72	
General Fund	3,232,654.66	4,848,982.03
TOTAL		37,058,703.77
COUNTY OF KAUAI		
State Highway Special Fund	4,421,788.59	
State Airports Special Fund	130,191.39	
State Boating Special Fund	89,822.22	4,641,802.20
County Fuel Tax		4,470,611.54
SUB-TOTAL		9,112,413.74
Environmental Response Revolving Fund	61,406.88	
Energy Security Special Fund	66,352.38	
Energy Systems Development Special Fund	122,813.86	
Agricultural Development & Food Security Fund	184,220.73	
General Fund	849,805.68	1,284,599.53
TOTAL		10,397,013.27
SUMMARY		
State Highway Special Fund	67,470,201.39	
State Airports Special Fund	1,437,902.89	
State Boating Special Fund	1,457,154.66	70,365,258.94
County Fuel Tax		76,788,111.80
SUB-TOTAL		147,153,370.74 *
Environmental Response Revolving Fund	1,116,313.85	
Energy Security Special Fund	1,213,427.61	
Energy Systems Development Special Fund	2,232,627.74	
Agricultural Development & Food Security Fund	3,348,941.57	
General Fund	15,434,166.29	23,345,477.06
TOTAL		170,498,847.80

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 \$146,560,018.33 for calendar year 2020. A total of \$593,352.41 in undistributed fuel taxes from previous years were included in several monthly reports in calendar year 2020.

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING DECEMBER 31, 2020

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	12/31/2020*	12/31/2019**	
TAX BASE - GALLONS			
Gasoline	372,276,307.54	465,325,196.94	(93,048,889.40)
Diesel Oil (off-highway)	136,243,207.26	141,648,131.06	(5,404,923.80)
Diesel Oil (highway)	40,847,869.99	46,766,063.91	(5,918,193.92)
Liquefied Petroleum Gas (highway)	14,319.07	8,007.34	6,311.73
Small Boats (gasoline)	1,188,471.14	1,382,407.15	(193,936.01)
Small Boats (diesel oil)	3,381,786.00	3,321,101.00	60,685.00
Aviation Fuel	143,790,289.00	268,980,985.00	(125,190,696.00)
Other Fuel 1/	25,948,072.13	42,061,870.11	(16,113,797.98)
TOTAL GALLONS	723,690,322.13	969,493,762.51	(245,803,440.38)
ERT - Petroleum Products (barrel) 2/	21,355,139.37	25,315,622.54	(3,960,483.17)
ERT - Fossil Fuels (MMBtu) 2/	4,855,688.00	6,438,114.57	(1,582,426.57)
AMOUNT OF TAX - DOLLARS			
Gasoline	128,887,712.68	159,070,531.91	(30,182,819.23)
Diesel Oil (off-highway)	1,362,432.07	1,416,481.31	(54,049.24)
Diesel Oil (highway)	14,332,152.93	16,111,393.10	(1,779,240.17)
Liquefied Petroleum Gas (highway)	1,575.45	902.94	672.51
Small Boats (gasoline)	408,891.33	470,754.26	(61,862.93)
Small Boats (diesel oil)	33,817.86	33,211.01	606.85
Aviation Fuel	1,437,902.89	2,689,809.85	(1,251,906.96)
Other Fuel 1/	688,885.53	1,000,792.96	(311,907.43)
SUB-TOTAL	147,153,370.74	180,793,877.34	(33,640,506.60)
ERT - Petroleum Products (barrel) 2/	22,422,896.34	26,581,403.68	(4,158,507.34)
ERT - Fossil Fuels (MMBtu) 2/	922,580.72	1,223,241.77	(300,661.05)
SUB-TOTAL	23,345,477.06	27,804,645.45	(4,459,168.39)
TOTAL	170,498,847.80	208,598,522.79	(38,099,674.99)

ALLOCATION OF COLLECTIONS	YEAR ENDING		DIFFERENCE
	12/31/2020*	12/31/2019**	
STATE - DOLLARS			
Highway Special Fund	67,470,201.39	83,553,002.34	(16,082,800.95)
Airports Special Fund	1,437,902.89	2,689,809.85	(1,251,906.96)
Boating Special Fund	1,457,154.66	1,781,040.68	(323,886.02)
SUB-TOTAL	70,365,258.94	88,023,852.87	(17,658,593.93)
Environmental Response Revolving Fund	1,116,313.85	1,330,162.30	(213,848.45)
Energy Security Special Fund	1,213,427.61	2,715,132.71	(1,501,705.10)
Energy Systems Development Special Fund	2,232,627.74	2,660,324.58	(427,696.84)
Agricultural Development & Food Security Fund	3,348,941.57	3,990,486.81	(641,545.24)
General Fund	15,434,166.29	17,108,539.05	(1,674,372.76)
SUB-TOTAL	23,345,477.06	27,804,645.45	(4,459,168.39)
TOTAL	93,710,736.00	115,828,498.32	(22,117,762.32)

COUNTY - DOLLARS			
City & County of Honolulu	41,202,634.08	50,650,473.61	(9,447,839.53)
County of Maui	12,844,802.88	16,772,039.10	(3,927,236.22)
Island of Lanai	183,984.54	262,491.30	(78,506.76)
Island of Molokai	0.00	0.00	0.00
Island of Maui	12,660,818.34	16,509,547.80	(3,848,729.46)
County of Hawaii	18,270,063.30	19,611,430.00	(1,341,366.70)
County of Kauai	4,470,611.54	5,736,081.76	(1,265,470.22)
TOTAL	76,788,111.80	92,770,024.47	(15,981,912.67)

Effective July 1, 2019, the allocation of the environmental response tax (ERT) to the energy security special fund changes from 15 cents to 5 cents of the tax on each barrel.

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.

*Fuel tax collections were \$146,560,018.33 for calendar year 2020. A total of \$593,352.41 in undistributed fuel taxes from previous years were included in several monthly reports in calendar year 2020.

**Fuel tax collections were \$181,131,820.40 for calendar year 2019, of which \$337,943.06 could not be distributed because the required tax returns were not available.