

COMPARISON OF LIQUID FUEL TAX COLLECTIONS & ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 2020

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	6/30/2020*	6/30/2019**	
TAX BASE - GALLONS			
Gasoline	430,202,763.82	463,317,975.37	(33,115,211.55)
Diesel Oil (off-highway)	153,460,721.32	135,732,442.00	17,728,279.32
Diesel Oil (highway)	43,596,197.77	48,029,181.79	(4,432,984.02)
Liquefied Petroleum Gas (highway)	11,449.86	7,044.09	4,405.77
Small Boats (gasoline)	1,352,408.37	1,546,762.25	(194,353.88)
Small Boats (diesel oil)	3,365,627.00	3,102,998.00	262,629.00
Aviation Fuel	238,438,067.00	260,490,930.00	(22,052,863.00)
Other Fuel 1/	36,619,312.96	41,022,235.82	(4,402,922.86)
TOTAL GALLONS	907,046,548.10	953,249,569.32	(46,203,021.22)
ERT - Petroleum Products (barrel) 2/	23,787,386.48	25,177,845.83	(1,390,459.35)
ERT - Fossil Fuels (MMBtu) 2/	5,930,592.73	7,969,937.31	(2,039,344.58)
AMOUNT OF TAX - DOLLARS			
Gasoline	148,621,322.62	156,610,319.52	(7,988,996.90)
Diesel Oil (off-highway)	1,534,607.21	1,357,324.42	177,282.79
Diesel Oil (highway)	15,223,052.35	16,281,979.20	(1,058,926.85)
Liquefied Petroleum Gas (highway)	1,265.82	797.18	468.64
Small Boats (gasoline)	466,239.35	517,315.22	(51,075.87)
Small Boats (diesel oil)	33,656.27	31,029.98	2,626.29
Aviation Fuel	2,384,380.67	2,604,909.30	(220,528.63)
Other Fuel 1/	891,103.09	989,920.10	(98,817.01)
SUB-TOTAL	169,155,627.38	178,393,594.92	(9,237,967.54)
ERT - Petroleum Products (barrel) 2/	24,976,755.82	26,436,738.11	(1,459,982.29)
ERT - Fossil Fuels (MMBtu) 2/	1,126,812.62	1,514,288.09	(387,475.47)
SUB-TOTAL	26,103,568.44	27,951,026.20	(1,847,457.76)
TOTAL	195,259,195.82	206,344,621.12	(11,085,425.30)
ALLOCATION OF COLLECTIONS			
STATE - DOLLARS			
Highway Special Fund	77,517,986.11	83,388,091.82	(5,870,105.71)
Airports Special Fund	2,384,380.67	2,604,909.30	(220,528.63)
Boating Special Fund	1,667,712.47	1,757,886.85	(90,174.38)
SUB-TOTAL	81,570,079.25	87,750,887.97	(6,180,808.72)
Environmental Response Revolving Fund	1,248,675.28	1,338,591.65	(89,916.37)
Energy Security Special Fund	1,367,287.13	4,015,774.95	(2,648,487.82)
Energy Systems Development Special Fund	2,497,350.53	2,677,183.37	(179,832.84)
Agricultural Development & Food Security Fund	3,746,025.79	4,015,774.95	(269,749.16)
General Fund	17,244,229.71	15,903,701.28	1,340,528.43
SUB-TOTAL	26,103,568.44	27,951,026.20	(1,847,457.76)
TOTAL	107,673,647.69	115,701,914.17	(8,028,266.48)
COUNTY - DOLLARS			
City & County of Honolulu	47,042,604.54	51,139,807.55	(4,097,203.01)
County of Maui	15,207,233.49	16,430,406.58	(1,223,173.09)
Island of Lanai	226,462.22	231,185.29	(4,723.07)
Island of Molokai	0.00	0.00	0.00
Island of Maui	14,980,771.27	16,199,221.29	(1,218,450.02)
County of Hawaii	20,108,061.89	17,343,326.18	2,764,735.71
County of Kauai	5,227,648.21	5,729,166.64	(501,518.43)
TOTAL	87,585,548.13	90,642,706.95	(3,057,158.82)

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 \$169,413,263.18 for fiscal year 2020. Of the collections, \$257,635.80 could not be distributed because the corresponding tax returns were not yet available.

**Fuel Tax collections were \$178,210,566.13 for fiscal year 2019. A total of \$183,028.79 in undistributed fuel tax from previous years were included in several monthly reports in fiscal year 2019.