

LIQUID FUEL TAX BASE & TAX COLLECTIONS - JANUARY 2021**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	19,998,919 *	3,199,402.24	3,299,354.37	6,498,756.61
Diesel Oil (off-highway)	4,006,434	40,064.34		40,064.34
Diesel Oil (highway)	1,785,432	285,638.94	294,596.29	580,235.23
Liquefied Petroleum Gas	1,133	58.92	61.18	120.10
Small Boats (gas)	23,128	3,700.48	3,816.13	7,516.61
Small Boats (diesel oil)	358,393	3,583.93		3,583.93
Aviation fuel	6,203,896	62,038.96		62,038.96
Other fuel 1/	120,442	4,817.68	9,996.69	14,814.37
SUB-TOTAL	32,497,777	3,599,305.49	3,607,824.66	7,207,130.15
ERT - Petroleum Products	1,017,689	1,068,573.69		1,068,573.69
ERT - Fossil Fuels (MMBtu)	411,894	78,259.86		78,259.86
SUB-TOTAL		1,146,833.55		1,146,833.55
TOTAL		4,746,139.04	3,607,824.66	8,353,963.70
COUNTY OF MAUI				
Gasoline	4,635,006 *	739,976.61	1,109,802.48	1,849,779.09
Diesel Oil (off-highway)	3,297,373	32,973.73		32,973.73
Diesel Oil (highway)	388,370	62,139.20	93,208.80	155,348.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,826	612.16	918.24	1,530.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,999,555	49,995.55		49,995.55
Other fuel 1/	17,175	460.16	1,104.47	1,564.63
SUB-TOTAL	13,341,305	886,157.41	1,205,033.99	2,091,191.40
ERT - Petroleum Products	390,504	410,029.52		410,029.52
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		410,029.52		410,029.52
TOTAL 3/		1,296,186.93	1,205,033.99	2,501,220.92
COUNTY OF HAWAII				
Gasoline	6,301,462 *	1,006,749.22	1,447,059.72	2,453,808.94
Diesel Oil (off-highway)	3,045,111	30,451.11		30,451.11
Diesel Oil (highway)	864,772	138,363.52	198,897.56	337,261.08
Liquefied Petroleum Gas	418	21.74	31.76	53.50
Small Boats (gas)	25,047	4,007.52	5,760.81	9,768.33
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,944,300	29,443.00		29,443.00
Other fuel 1/	1,269,517	25,743.96	0.00	25,743.96
SUB-TOTAL	14,450,627	1,234,780.07	1,651,749.85	2,886,529.92
ERT - Petroleum Products	414,913	435,658.45		435,658.45
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		435,658.45		435,658.45
TOTAL		1,670,438.52	1,651,749.85	3,322,188.37
COUNTY OF KAUAI				
Gasoline	1,945,590	311,294.40	330,750.30	642,044.70
Diesel Oil (off-highway)	196,106	1,961.06		1,961.06
Diesel Oil (highway)	251,890	40,302.40	42,821.30	83,123.70
Liquefied Petroleum Gas	61	3.17	3.42	6.59
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	476,833	4,768.33		4,768.33
Other fuel 1/	1,246,769	24,935.38	0.00	24,935.38
SUB-TOTAL	4,117,249	383,264.74	373,575.02	756,839.76
ERT - Petroleum Products	100,496	105,520.44		105,520.44
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		105,520.44		105,520.44
TOTAL		488,785.18	373,575.02	862,360.20
SUMMARY				
Gasoline	32,880,977	5,257,422.47	6,186,966.87	11,444,389.34
Diesel Oil (off-highway)	10,545,024	105,450.24		105,450.24
Diesel Oil (highway)	3,290,464	526,444.06	629,523.95	1,155,968.01
Liquefied Petroleum Gas	1,612	83.83	96.36	180.19
Small Boats (gas)	52,001	8,320.16	10,495.18	18,815.34
Small Boats (diesel oil)	358,393	3,583.93		3,583.93
Aviation fuel	14,624,584	146,245.84		146,245.84
Other fuel 1/	2,653,903	55,957.18	11,101.16	67,058.34
SUB-TOTAL	64,406,958	6,103,507.71	6,838,183.52	12,941,691.23 **
ERT - Petroleum Products	1,923,602	2,019,782.10		2,019,782.10
ERT - Fossil Fuels (MMBtu)	411,894	78,259.86		78,259.86
SUB-TOTAL		2,098,041.96		2,098,041.96
TOTAL		8,201,549.67	6,838,183.52	15,039,733.19

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

**Fuel tax collections were \$12,984,571.95 in January. Of the collections, \$42,880.72 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
	1,186,362.47	18,671.52	0.00	1,205,033.99

Penalty/Interest

First District	117.14
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	117.14

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) - JANUARY 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	2,832	424.80	467.29	892.09
County of Maui	10,829	1,624.35	2,598.96	4,223.31
County of Hawaii	9,898	1,484.70	2,276.54	3,761.24
County of Kauai	0	0.00	0.00	0.00
TOTAL	23,559	3,533.85	5,342.79	8,876.64

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JANUARY 2021*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,501,893.86	
State Airports Special Fund	62,038.96	
State Boating Special Fund	71,450.92	3,635,383.74
County Fuel Tax		3,571,746.41
SUB-TOTAL		7,207,130.15
Environmental Response Revolving Fund	55,003.40	
Energy Security Special Fund	63,241.28	
Energy Systems Development Special Fund	110,006.80	
Agricultural Development & Food Security Fund	165,010.20	
General Fund	753,571.87	1,146,833.55
TOTAL		8,353,963.70
COUNTY OF MAUI		
State Highway Special Fund	827,800.24	
State Airports Special Fund	49,995.55	
State Boating Special Fund	20,411.96	898,207.75
County Fuel Tax:		
Lanai	18,484.80	
Molokai	0.00	
Maui	1,174,498.85	1,192,983.65
SUB-TOTAL		2,091,191.40
Environmental Response Revolving Fund	19,525.22	
Energy Security Special Fund	19,525.22	
Energy Systems Development Special Fund	39,050.43	
Agricultural Development & Food Security Fund	58,575.65	
General Fund	273,353.00	410,029.52
TOTAL		2,501,220.92
COUNTY OF HAWAII		
State Highway Special Fund	1,193,283.70	
State Airports Special Fund	29,443.00	
State Boating Special Fund	28,570.87	1,251,297.57
County Fuel Tax		1,635,232.35
SUB-TOTAL		2,886,529.92
Environmental Response Revolving Fund	20,745.64	
Energy Security Special Fund	20,745.64	
Energy Systems Development Special Fund	41,491.28	
Agricultural Development & Food Security Fund	62,236.92	
General Fund	290,438.97	435,658.45
TOTAL		3,322,188.37
COUNTY OF KAUAI		
State Highway Special Fund	374,711.45	
State Airports Special Fund	4,768.33	
State Boating Special Fund	7,520.71	387,000.49
County Fuel Tax		369,839.27
SUB-TOTAL		756,839.76
Environmental Response Revolving Fund	5,024.78	
Energy Security Special Fund	5,024.78	
Energy Systems Development Special Fund	10,049.57	
Agricultural Development & Food Security Fund	15,074.35	
General Fund	70,346.96	105,520.44
TOTAL		862,360.20
SUMMARY		
State Highway Special Fund	5,897,689.25	
State Airports Special Fund	146,245.84	
State Boating Special Fund	127,954.46	6,171,889.55
County Fuel Tax		6,769,801.68
SUB-TOTAL		12,941,691.23 *
Environmental Response Revolving Fund	100,299.04	
Energy Security Special Fund	108,536.92	
Energy Systems Development Special Fund	200,598.08	
Agricultural Development & Food Security Fund	300,897.12	
General Fund	1,387,710.80	2,098,041.96
TOTAL		15,039,733.19

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 \$12,984,571.95 in January. Of the collections, \$42,880.72 could not be distributed because the corresponding tax returns were not yet available.