

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	19,093,064 *	3,050,158.79	3,145,150.98	6,195,309.77
Diesel Oil (off-highway)	2,051,112	20,511.12		20,511.12
Diesel Oil (highway)	1,516,404	242,624.61	250,206.67	492,831.28
Liquefied Petroleum Gas	(1,971)	(102.49)	(106.44)	(208.93)
Small Boats (gas)	13,859	2,217.44	2,286.74	4,504.18
Small Boats (diesel oil)	664,985	6,649.85		6,649.85
Aviation fuel	6,058,762	60,587.62		60,587.62
Other fuel 1/	57,644	2,305.76	4,784.45	7,090.21
SUB-TOTAL	29,453,859	3,384,952.70	3,402,322.40	6,787,275.10
ERT - Petroleum Products	910,463	955,985.83		955,985.83
ERT - Fossil Fuels (MMBtu)	431,825	82,046.75		82,046.75
SUB-TOTAL		1,038,032.58		1,038,032.58
TOTAL		4,422,985.28	3,402,322.40	7,825,307.68
COUNTY OF MAUI				
Gasoline	4,435,830 *	707,412.30	1,060,886.40	1,768,298.70
Diesel Oil (off-highway)	4,800,026	48,000.26		48,000.26
Diesel Oil (highway)	425,817	68,130.72	102,196.08	170,326.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,122	499.52	749.28	1,248.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,437,352	54,373.52		54,373.52
Other fuel 1/	(23,411)	(1,063.76)	619.91	(443.85)
SUB-TOTAL	15,078,736	877,352.56	1,164,451.67	2,041,804.23
ERT - Petroleum Products	464,253	487,466.00		487,466.00
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		487,466.00		487,466.00
TOTAL 3/		1,364,818.56	1,164,451.67	2,529,270.23
COUNTY OF HAWAII				
Gasoline	5,983,092 *	955,388.97	1,373,189.01	2,328,577.98
Diesel Oil (off-highway)	2,714,156	27,141.56		27,141.56
Diesel Oil (highway)	939,136	150,261.76	216,001.28	366,263.04
Liquefied Petroleum Gas	33	1.71	2.51	4.22
Small Boats (gas)	24,434	3,909.44	5,619.82	9,529.26
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,878,350	28,783.50		28,783.50
Other fuel 1/	1,248,304	25,208.06	0.00	25,208.06
SUB-TOTAL	13,787,505	1,190,695.00	1,594,812.62	2,785,507.62
ERT - Petroleum Products	390,976	410,525.09		410,525.09
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		410,525.09		410,525.09
TOTAL		1,601,220.09	1,594,812.62	3,196,032.71
COUNTY OF KAUAI				
Gasoline	1,802,775 *	288,187.20	306,180.71	594,367.91
Diesel Oil (off-highway)	149,357	1,493.57		1,493.57
Diesel Oil (highway)	220,004	35,200.64	37,400.68	72,601.32
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	228,831	2,288.31		2,288.31
Other fuel 1/	1,010,945	20,218.90	0.00	20,218.90
SUB-TOTAL	3,411,912	347,388.62	343,581.39	690,970.01
ERT - Petroleum Products	78,019	81,919.63		81,919.63
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		81,919.63		81,919.63
TOTAL		429,308.25	343,581.39	772,889.64
SUMMARY				
Gasoline	31,314,761	5,001,147.26	5,885,407.10	10,886,554.36
Diesel Oil (off-highway)	9,714,651	97,146.51		97,146.51
Diesel Oil (highway)	3,101,361	496,217.73	605,804.71	1,102,022.44
Liquefied Petroleum Gas	(1,938)	(100.78)	(103.93)	(204.71)
Small Boats (gas)	41,415	6,626.40	8,655.84	15,282.24
Small Boats (diesel oil)	664,985	6,649.85		6,649.85
Aviation fuel	14,603,295	146,032.95		146,032.95
Other fuel 1/	2,293,482	46,668.96	5,404.36	52,073.32
SUB-TOTAL	61,732,012	5,800,388.88	6,505,168.08	12,305,556.96 **
ERT - Petroleum Products	1,843,711	1,935,896.55		1,935,896.55
ERT - Fossil Fuels (MMBtu)	431,825	82,046.75		82,046.75
SUB-TOTAL		2,017,943.30		2,017,943.30
TOTAL		7,818,332.18	6,505,168.08	14,323,500.26

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

**Fuel tax collections were \$12,288,645.24 in February. The 16,911.72 undistributed fuel tax from previous months is included in the February 2021 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
	1,147,467.83	16,983.84	0.00	1,164,451.67

Penalty/Interest

First District	91.25
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	91.25

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) - FEBRUARY 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	31,543	4,731.45	5,204.60	9,936.05
County of Maui	15,470	2,320.50	3,712.80	6,033.30
County of Hawaii	12,705	1,905.75	2,922.15	4,827.90
County of Kauai	1,712	256.80	291.04	547.84
TOTAL	61,430	9,214.50	12,130.59	21,345.09

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - FEBRUARY 2021*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,291,121.43	
State Airports Special Fund	60,587.62	
State Boating Special Fund	67,266.87	3,418,975.92
County Fuel Tax		3,368,299.18
SUB-TOTAL		6,787,275.10
Environmental Response Revolving Fund	49,841.38	
Energy Security Special Fund	58,477.88	
Energy Systems Development Special Fund	99,682.77	
Agricultural Development & Food Security Fund	149,524.15	
General Fund	680,506.40	1,038,032.58
TOTAL		7,825,307.68
COUNTY OF MAUI		
State Highway Special Fund	814,749.25	
State Airports Special Fund	54,373.52	
State Boating Special Fund	19,874.31	888,997.08
County Fuel Tax:		
Lanai	16,814.00	
Molokai	0.00	
Maui	1,135,993.15	1,152,807.15
SUB-TOTAL		2,041,804.23
Environmental Response Revolving Fund	23,212.67	
Energy Security Special Fund	23,212.67	
Energy Systems Development Special Fund	46,425.33	
Agricultural Development & Food Security Fund	69,638.00	
General Fund	324,977.33	487,466.00
TOTAL		2,529,270.23
COUNTY OF HAWAII		
State Highway Special Fund	1,150,292.39	
State Airports Special Fund	28,783.50	
State Boating Special Fund	27,567.24	1,206,643.13
County Fuel Tax		1,578,864.49
SUB-TOTAL		2,785,507.62
Environmental Response Revolving Fund	19,548.81	
Energy Security Special Fund	19,548.81	
Energy Systems Development Special Fund	39,097.63	
Agricultural Development & Food Security Fund	58,646.44	
General Fund	273,683.40	410,525.09
TOTAL		3,196,032.71
COUNTY OF KAUAI		
State Highway Special Fund	341,649.31	
State Airports Special Fund	2,288.31	
State Boating Special Fund	6,886.81	350,824.43
County Fuel Tax		340,145.58
SUB-TOTAL		690,970.01
Environmental Response Revolving Fund	3,900.93	
Energy Security Special Fund	3,900.93	
Energy Systems Development Special Fund	7,801.87	
Agricultural Development & Food Security Fund	11,702.80	
General Fund	54,613.10	81,919.63
TOTAL		772,889.64
SUMMARY		
State Highway Special Fund	5,597,812.38	
State Airports Special Fund	146,032.95	
State Boating Special Fund	121,595.23	5,865,440.56
County Fuel Tax		6,440,116.40
SUB-TOTAL		12,305,556.96 *
Environmental Response Revolving Fund	96,503.79	
Energy Security Special Fund	105,140.29	
Energy Systems Development Special Fund	193,007.60	
Agricultural Development & Food Security Fund	289,511.39	
General Fund	1,333,780.23	2,017,943.30
TOTAL		14,323,500.26

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 \$12,288,645.24 in February. The 16,911.72 undistributed fuel tax from previous months is included in the February 2021 report.