

LIQUID FUEL TAX BASE & TAX COLLECTIONS - MARCH 2021\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	17,871,889 *	2,852,424.34	2,941,076.01	5,793,500.35
Diesel Oil (off-highway)	3,236,631	32,366.31		32,366.31
Diesel Oil (highway)	1,454,682	232,749.09	240,022.52	472,771.61
Liquefied Petroleum Gas	1,669	86.80	90.12	176.92
Small Boats (gas)	25,332	4,053.12	4,179.79	8,232.91
Small Boats (diesel oil)	263,853	2,638.53		2,638.53
Aviation fuel	5,014,632	50,146.32		50,146.32
Other fuel 1/	113,873	4,554.92	9,451.46	14,006.38
<b>SUB-TOTAL</b>	<b>27,982,561</b>	<b>3,179,019.43</b>	<b>3,194,819.90</b>	<b>6,373,839.33</b>
ERT - Petroleum Products	882,326	926,441.97		926,441.97
ERT - Fossil Fuels (MMBtu)	434,011	82,462.09		82,462.09
<b>SUB-TOTAL</b>		<b>1,008,904.06</b>		<b>1,008,904.06</b>
<b>TOTAL</b>		<b>4,187,923.49</b>	<b>3,194,819.90</b>	<b>7,382,743.39</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,173,468 *	666,906.18	1,000,276.22	1,667,182.40
Diesel Oil (off-highway)	3,403,896	34,038.96		34,038.96
Diesel Oil (highway)	385,257	61,641.12	92,461.68	154,102.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,023	483.68	725.52	1,209.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,802,864	48,028.64		48,028.64
Other fuel 1/	20,638	542.43	1,378.30	1,920.73
<b>SUB-TOTAL</b>	<b>12,789,146</b>	<b>811,641.01</b>	<b>1,094,841.72</b>	<b>1,906,482.73</b>
ERT - Petroleum Products	381,452	400,524.50		400,524.50
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>400,524.50</b>		<b>400,524.50</b>
<b>TOTAL 3/</b>		<b>1,212,165.51</b>	<b>1,094,841.72</b>	<b>2,307,007.23</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	5,705,850 *	909,320.70	1,306,802.04	2,216,122.74
Diesel Oil (off-highway)	3,059,890	30,598.90		30,598.90
Diesel Oil (highway)	801,865	128,298.40	184,428.95	312,727.35
Liquefied Petroleum Gas	24	1.25	1.82	3.07
Small Boats (gas)	22,906	3,664.96	5,268.38	8,933.34
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,737,562	27,375.62		27,375.62
Other fuel 1/	838,762	17,119.38	0.00	17,119.38
<b>SUB-TOTAL</b>	<b>13,166,859</b>	<b>1,116,379.21</b>	<b>1,496,501.19</b>	<b>2,612,880.40</b>
ERT - Petroleum Products	383,735	402,921.96		402,921.96
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>402,921.96</b>		<b>402,921.96</b>
<b>TOTAL</b>		<b>1,519,301.17</b>	<b>1,496,501.19</b>	<b>3,015,802.36</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	1,718,529 *	274,144.14	291,220.03	565,364.17
Diesel Oil (off-highway)	121,194	1,211.94		1,211.94
Diesel Oil (highway)	201,373	32,219.68	34,233.41	66,453.09
Liquefied Petroleum Gas	8	0.41	0.45	0.86
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	363,729	3,637.29		3,637.29
Other fuel 1/	684,818	13,696.36	0.00	13,696.36
<b>SUB-TOTAL</b>	<b>3,089,651</b>	<b>324,909.82</b>	<b>325,453.89</b>	<b>650,363.71</b>
ERT - Petroleum Products	72,979	76,628.17		76,628.17
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>76,628.17</b>		<b>76,628.17</b>
<b>TOTAL</b>		<b>401,537.99</b>	<b>325,453.89</b>	<b>726,991.88</b>
<b>SUMMARY</b>				
Gasoline	29,469,736	4,702,795.36	5,539,374.30	10,242,169.66
Diesel Oil (off-highway)	9,821,611	98,216.11		98,216.11
Diesel Oil (highway)	2,843,177	454,908.29	551,146.56	1,006,054.85
Liquefied Petroleum Gas	1,701	88.46	92.39	180.85
Small Boats (gas)	51,261	8,201.76	10,173.69	18,375.45
Small Boats (diesel oil)	263,853	2,638.53		2,638.53
Aviation fuel	12,918,787	129,187.87		129,187.87
Other fuel 1/	1,658,091	35,913.09	10,829.76	46,742.85
<b>SUB-TOTAL</b>	<b>57,028,217</b>	<b>5,431,949.47</b>	<b>6,111,616.70</b>	<b>11,543,566.17 **</b>
ERT - Petroleum Products	1,720,492	1,806,516.60		1,806,516.60
ERT - Fossil Fuels (MMBtu)	434,011	82,462.09		82,462.09
<b>SUB-TOTAL</b>		<b>1,888,978.69</b>		<b>1,888,978.69</b>
<b>TOTAL</b>		<b>7,320,928.16</b>	<b>6,111,616.70</b>	<b>13,432,544.86</b>

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

\*\*Fuel tax collections were \$11,664,358.42 in March. Of the collections, \$120,792.25 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
	1,078,698.12	16,143.60	0.00	1,094,841.72

**Penalty/Interest**

First District	(56,598.07)
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>(56,598.07)</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) - MARCH 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	47,186	7,077.90	7,785.70	14,863.60
County of Maui	5,653	848.00	1,356.80	2,204.80
County of Hawaii	24,102	3,615.30	5,543.46	9,158.76
County of Kauai	5,470	820.50	929.90	1,750.40
<b>TOTAL</b>	<b>82,411</b>	<b>12,361.70</b>	<b>15,615.86</b>	<b>27,977.56</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MARCH 2021\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,097,584.38	
State Airports Special Fund	50,146.32	
State Boating Special Fund	63,236.93	3,210,967.63
County Fuel Tax		3,162,871.70
<b>SUB-TOTAL</b>		<b>6,373,839.33</b>
Environmental Response Revolving Fund	48,456.39	
Energy Security Special Fund	57,136.61	
Energy Systems Development Special Fund	96,912.79	
Agricultural Development & Food Security Fund	145,369.18	
General Fund	661,029.09	1,008,904.06
<b>TOTAL</b>		<b>7,382,743.39</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	755,976.25	
State Airports Special Fund	48,028.64	
State Boating Special Fund	18,584.54	822,589.43
County Fuel Tax:		
Lanai	15,982.16	
Molokai	0.00	
Maui	1,067,911.14	1,083,893.30
<b>SUB-TOTAL</b>		<b>1,906,482.73</b>
Environmental Response Revolving Fund	19,072.60	
Energy Security Special Fund	19,072.60	
Energy Systems Development Special Fund	38,145.19	
Agricultural Development & Food Security Fund	57,217.79	
General Fund	267,016.32	400,524.50
<b>TOTAL</b>		<b>2,307,007.23</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,078,113.55	
State Airports Special Fund	27,375.62	
State Boating Special Fund	25,855.05	1,131,344.22
County Fuel Tax		1,481,536.18
<b>SUB-TOTAL</b>		<b>2,612,880.40</b>
Environmental Response Revolving Fund	19,186.76	
Energy Security Special Fund	19,186.76	
Energy Systems Development Special Fund	38,373.52	
Agricultural Development & Food Security Fund	57,560.28	
General Fund	268,614.64	402,921.96
<b>TOTAL</b>		<b>3,015,802.36</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	318,059.80	
State Airports Special Fund	3,637.29	
State Boating Special Fund	6,467.27	328,164.36
County Fuel Tax		322,199.35
<b>SUB-TOTAL</b>		<b>650,363.71</b>
Environmental Response Revolving Fund	3,648.96	
Energy Security Special Fund	3,648.96	
Energy Systems Development Special Fund	7,297.92	
Agricultural Development & Food Security Fund	10,946.88	
General Fund	51,085.45	76,628.17
<b>TOTAL</b>		<b>726,991.88</b>
<b>SUMMARY</b>		
State Highway Special Fund	5,249,733.98	
State Airports Special Fund	129,187.87	
State Boating Special Fund	114,143.79	5,493,065.64
County Fuel Tax		6,050,500.53
<b>SUB-TOTAL</b>		<b>11,543,566.17 *</b>
Environmental Response Revolving Fund	90,364.71	
Energy Security Special Fund	99,044.93	
Energy Systems Development Special Fund	180,729.42	
Agricultural Development & Food Security Fund	271,094.13	
General Fund	1,247,745.50	1,888,978.69
<b>TOTAL</b>		<b>13,432,544.86</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 \$11,664,358.42 in March. Of the collections, \$120,792.25 could not be distributed because the corresponding tax returns were not yet available.