

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,532,863 *	3,285,038.69	3,387,681.14	6,672,719.83
Diesel Oil (off-highway)	3,867,696	38,676.96		38,676.96
Diesel Oil (highway)	1,732,453	277,185.19	285,854.77	563,039.96
Liquefied Petroleum Gas	1,852	96.32	100.00	196.32
Small Boats (gas)	16,253	2,600.48	2,681.75	5,282.23
Small Boats (diesel oil)	636,311	6,363.11		6,363.11
Aviation fuel	6,830,439	68,304.39		68,304.39
Other fuel 1/	125,964	5,038.56	10,455.02	15,493.58
SUB-TOTAL	33,743,831	3,683,303.70	3,686,772.68	7,370,076.38
ERT - Petroleum Products	970,488	1,019,012.00		1,019,012.00
ERT - Fossil Fuels (MMBtu)	457,923	87,005.37		87,005.37
SUB-TOTAL		1,106,017.37		1,106,017.37
TOTAL		4,789,321.07	3,686,772.68	8,476,093.75
COUNTY OF MAUI				
Gasoline	5,063,992 *	810,158.77	1,215,230.16	2,025,388.93
Diesel Oil (off-highway)	2,910,771	29,107.71		29,107.71
Diesel Oil (highway)	394,696	63,151.36	94,872.35	158,023.71
Liquefied Petroleum Gas	53	2.75	6.10	8.85
Small Boats (gas)	3,767	602.72	904.08	1,506.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,025,276	70,252.76		70,252.76
Other fuel 1/	24,338	638.77	1,629.86	2,268.63
SUB-TOTAL	15,422,893	973,914.84	1,312,642.55	2,286,557.39
ERT - Petroleum Products	403,311	423,476.82		423,476.82
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		423,476.82		423,476.82
TOTAL 3/		1,397,391.66	1,312,642.55	2,710,034.21
COUNTY OF HAWAII				
Gasoline	6,643,233	1,062,917.28	1,527,943.59	2,590,860.87
Diesel Oil (off-highway)	1,877,807	18,778.07		18,778.07
Diesel Oil (highway)	957,398	153,183.68	220,201.54	373,385.22
Liquefied Petroleum Gas	79	4.11	6.00	10.11
Small Boats (gas)	28,223	4,515.68	6,491.29	11,006.97
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,104,063	41,040.63		41,040.63
Other fuel 1/	552,689	11,497.44	0.00	11,497.44
SUB-TOTAL	14,163,492	1,291,936.89	1,754,642.42	3,046,579.31
ERT - Petroleum Products	376,733	395,569.17		395,569.17
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		395,569.17		395,569.17
TOTAL		1,687,506.06	1,754,642.42	3,442,148.48
COUNTY OF KAUAI				
Gasoline	1,932,766 *	308,635.36	327,882.06	636,517.42
Diesel Oil (off-highway)	261,129	2,611.29		2,611.29
Diesel Oil (highway)	255,585	40,893.60	43,449.45	84,343.05
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	335,661	3,356.61		3,356.61
Other fuel 1/	1,064,729	21,294.58	0.00	21,294.58
SUB-TOTAL	3,849,870	376,791.44	371,331.51	748,122.95
ERT - Petroleum Products	81,427	85,497.92		85,497.92
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		85,497.92		85,497.92
TOTAL		462,289.36	371,331.51	833,620.87
SUMMARY				
Gasoline	34,172,854	5,466,750.10	6,458,736.95	11,925,487.05
Diesel Oil (off-highway)	8,917,403	89,174.03		89,174.03
Diesel Oil (highway)	3,340,132	534,413.83	644,378.11	1,178,791.94
Liquefied Petroleum Gas	1,984	103.18	112.10	215.28
Small Boats (gas)	48,243	7,718.88	10,077.12	17,796.00
Small Boats (diesel oil)	636,311	6,363.11		6,363.11
Aviation fuel	18,295,439	182,954.39		182,954.39
Other fuel 1/	1,767,720	38,469.35	12,084.88	50,554.23
SUB-TOTAL	67,180,086	6,325,946.87	7,125,389.16	13,451,336.03 **
ERT - Petroleum Products	1,831,958	1,923,555.91		1,923,555.91
ERT - Fossil Fuels (MMBtu)	457,923	87,005.37		87,005.37
SUB-TOTAL		2,010,561.28		2,010,561.28
TOTAL		8,336,508.15	7,125,389.16	15,461,897.31

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

**Fuel tax collections were \$13,315,336.47 in April. The \$135,999.56 undistributed fuel tax from previous months is included in the April 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
	1,293,213.35	19,429.20	0.00	1,312,642.55

Penalty/Interest

First District	56,693.97
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	56,693.97

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) - APRIL 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	1,462	219.30	241.23	460.53
County of Maui	533	79.95	127.92	207.87
County of Hawaii	0	0.00	0.00	0.00
County of Kauai	4,048	607.20	688.16	1,295.36
TOTAL	6,043	906.45	1,057.31	1,963.76

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - APRIL 2021*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,578,849.32	
State Airports Special Fund	68,304.39	
State Boating Special Fund	73,017.72	3,720,171.43
County Fuel Tax		3,649,904.95
SUB-TOTAL		7,370,076.38
Environmental Response Revolving Fund	53,103.61	
Energy Security Special Fund	62,262.07	
Energy Systems Development Special Fund	106,207.22	
Agricultural Development & Food Security Fund	159,310.83	
General Fund	725,133.64	1,106,017.37
TOTAL		8,476,093.75
COUNTY OF MAUI		
State Highway Special Fund	894,625.46	
State Airports Special Fund	70,252.76	
State Boating Special Fund	22,163.04	987,041.26
County Fuel Tax:		
Lanai	19,234.91	
Molokai	0.00	
Maui	1,280,281.22	1,299,516.13
SUB-TOTAL		2,286,557.39
Environmental Response Revolving Fund	20,165.56	
Energy Security Special Fund	20,165.56	
Energy Systems Development Special Fund	40,331.13	
Agricultural Development & Food Security Fund	60,496.69	
General Fund	282,317.88	423,476.82
TOTAL		2,710,034.21
COUNTY OF HAWAII		
State Highway Special Fund	1,238,387.30	
State Airports Special Fund	41,040.63	
State Boating Special Fund	30,055.38	1,309,483.31
County Fuel Tax		1,737,096.00
SUB-TOTAL		3,046,579.31
Environmental Response Revolving Fund	18,836.63	
Energy Security Special Fund	18,836.63	
Energy Systems Development Special Fund	37,673.25	
Agricultural Development & Food Security Fund	56,509.88	
General Fund	263,712.78	395,569.17
TOTAL		3,442,148.48
COUNTY OF KAUAI		
State Highway Special Fund	369,700.48	
State Airports Special Fund	3,356.61	
State Boating Special Fund	7,447.67	380,504.76
County Fuel Tax		367,618.19
SUB-TOTAL		748,122.95
Environmental Response Revolving Fund	4,071.33	
Energy Security Special Fund	4,071.33	
Energy Systems Development Special Fund	8,142.66	
Agricultural Development & Food Security Fund	12,213.99	
General Fund	56,998.61	85,497.92
TOTAL		833,620.87
SUMMARY		
State Highway Special Fund	6,081,562.56	
State Airports Special Fund	182,954.39	
State Boating Special Fund	132,683.81	6,397,200.76
County Fuel Tax		7,054,135.27
SUB-TOTAL		13,451,336.03 *
Environmental Response Revolving Fund	96,177.13	
Energy Security Special Fund	105,335.59	
Energy Systems Development Special Fund	192,354.26	
Agricultural Development & Food Security Fund	288,531.39	
General Fund	1,328,162.91	2,010,561.28
TOTAL		15,461,897.31

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 \$13,315,336.47 in April. The \$135,999.56 undistributed fuel tax from previous months is included in the April 2021 report.