

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,137,652 *	3,371,823.70	3,476,491.89	6,848,315.59
Diesel Oil (off-highway)	2,555,108	25,551.08		25,551.08
Diesel Oil (highway)	1,839,375	294,299.97	303,496.87	597,796.84
Liquefied Petroleum Gas	1,661	86.38	89.69	176.07
Small Boats (gas)	22,152	3,544.32	3,655.08	7,199.40
Small Boats (diesel oil)	486,965	4,869.65		4,869.65
Aviation fuel	7,042,023	70,420.23		70,420.23
Other fuel 1/	117,266	4,690.64	9,733.08	14,423.72
SUB-TOTAL	33,202,202	3,775,285.97	3,793,466.61	7,568,752.58
ERT - Petroleum Products	930,593	977,122.16		977,122.16
ERT - Fossil Fuels (MMBtu)	502,976	95,565.44		95,565.44
SUB-TOTAL		1,072,687.60		1,072,687.60
TOTAL		4,847,973.57	3,793,466.61	8,641,440.18
COUNTY OF MAUI				
Gasoline	5,226,036 *	833,291.76	1,249,650.24	2,082,942.00
Diesel Oil (off-highway)	3,472,773	34,727.73		34,727.73
Diesel Oil (highway)	485,649	77,703.84	116,630.37	194,334.21
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,715	594.40	891.60	1,486.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,244,015	72,440.15		72,440.15
Other fuel 1/	23,961	628.13	1,608.25	2,236.38
SUB-TOTAL	16,456,149	1,019,386.01	1,368,780.46	2,388,166.47
ERT - Petroleum Products	419,996	440,995.69		440,995.69
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		440,995.69		440,995.69
TOTAL 3/		1,460,381.70	1,368,780.46	2,829,162.16
COUNTY OF HAWAII				
Gasoline	6,694,273 *	1,067,767.03	1,534,597.26	2,602,364.29
Diesel Oil (off-highway)	2,500,301	25,003.01		25,003.01
Diesel Oil (highway)	1,011,758	161,881.28	232,704.34	394,585.62
Liquefied Petroleum Gas	54	2.81	4.10	6.91
Small Boats (gas)	30,709	4,913.44	7,063.07	11,976.51
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,687,440	36,874.40		36,874.40
Other fuel 1/	659,455	13,525.24	0.00	13,525.24
SUB-TOTAL	14,583,990	1,309,967.21	1,774,368.77	3,084,335.98
ERT - Petroleum Products	389,471	408,944.10		408,944.10
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		408,944.10		408,944.10
TOTAL		1,718,911.31	1,774,368.77	3,493,280.08
COUNTY OF KAUAI				
Gasoline	2,157,509 *	344,773.04	366,291.01	711,064.05
Diesel Oil (off-highway)	437,755	4,377.55		4,377.55
Diesel Oil (highway)	287,575	46,012.00	48,887.75	94,899.75
Liquefied Petroleum Gas	9	0.47	0.50	0.97
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	894,472	8,944.72		8,944.72
Other fuel 1/	674,388	13,487.76	0.00	13,487.76
SUB-TOTAL	4,451,708	417,595.54	415,179.26	832,774.80
ERT - Petroleum Products	90,339	94,856.38		94,856.38
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		94,856.38		94,856.38
TOTAL		512,451.92	415,179.26	927,631.18
SUMMARY				
Gasoline	35,215,470	5,617,655.53	6,627,030.40	12,244,685.93
Diesel Oil (off-highway)	8,965,937	89,659.37		89,659.37
Diesel Oil (highway)	3,624,357	579,897.09	701,719.33	1,281,616.42
Liquefied Petroleum Gas	1,724	89.66	94.29	183.95
Small Boats (gas)	56,576	9,052.16	11,609.75	20,661.91
Small Boats (diesel oil)	486,965	4,869.65		4,869.65
Aviation fuel	18,867,950	188,679.50		188,679.50
Other fuel 1/	1,475,070	32,331.77	11,341.33	43,673.10
SUB-TOTAL	68,694,049	6,522,234.73	7,351,795.10	13,874,029.83 **
ERT - Petroleum Products	1,830,398	1,921,918.33		1,921,918.33
ERT - Fossil Fuels (MMBtu)	502,976	95,565.44		95,565.44
SUB-TOTAL		2,017,483.77		2,017,483.77
TOTAL		8,539,718.50	7,351,795.10	15,891,513.60

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

**Fuel tax collections were \$13,880,419.68 in May 2021, of which \$6,389.85 could not be distributed because the required 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
	1,346,220.46	22,560.00	0.00	1,368,780.46

Penalty/Interest

First District	3,125.39
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	3,125.39

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) - MAY 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	68,004	10,200.61	11,220.68	21,421.29
County of Maui	19,160	2,874.00	4,598.40	7,472.40
County of Hawaii	22,111	3,316.65	5,085.53	8,402.18
County of Kauai	2,856	428.40	485.52	913.92
TOTAL	112,131	16,819.66	21,390.13	38,209.79

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MAY 2021*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,667,817.08	
State Airports Special Fund	70,420.23	
State Boating Special Fund	74,983.33	3,813,220.64
County Fuel Tax		3,755,531.94
SUB-TOTAL		7,568,752.58
Environmental Response Revolving Fund	51,559.39	
Energy Security Special Fund	61,618.91	
Energy Systems Development Special Fund	103,118.77	
Agricultural Development & Food Security Fund	154,678.16	
General Fund	701,712.37	1,072,687.60
TOTAL		8,641,440.18
COUNTY OF MAUI		
State Highway Special Fund	937,476.40	
State Airports Special Fund	72,440.15	
State Boating Special Fund	23,157.26	1,033,073.81
County Fuel Tax:		
Lanai	22,334.40	
Molokai	0.00	
Maui	1,332,758.26	1,355,092.66
SUB-TOTAL		2,388,166.47
Environmental Response Revolving Fund	20,999.79	
Energy Security Special Fund	20,999.79	
Energy Systems Development Special Fund	41,999.59	
Agricultural Development & Food Security Fund	62,999.38	
General Fund	293,997.14	440,995.69
TOTAL		2,829,162.16
COUNTY OF HAWAII		
State Highway Special Fund	1,260,361.88	
State Airports Special Fund	36,874.40	
State Boating Special Fund	30,474.62	1,327,710.90
County Fuel Tax		1,756,625.08
SUB-TOTAL		3,084,335.98
Environmental Response Revolving Fund	19,473.53	
Energy Security Special Fund	19,473.53	
Energy Systems Development Special Fund	38,947.06	
Agricultural Development & Food Security Fund	58,420.59	
General Fund	272,629.39	408,944.10
TOTAL		3,493,280.08
COUNTY OF KAUAI		
State Highway Special Fund	404,564.31	
State Airports Special Fund	8,944.72	
State Boating Special Fund	8,238.30	421,747.33
County Fuel Tax		411,027.47
SUB-TOTAL		832,774.80
Environmental Response Revolving Fund	4,516.97	
Energy Security Special Fund	4,516.97	
Energy Systems Development Special Fund	9,033.94	
Agricultural Development & Food Security Fund	13,550.91	
General Fund	63,237.59	94,856.38
TOTAL		927,631.18
SUMMARY		
State Highway Special Fund	6,270,219.67	
State Airports Special Fund	188,679.50	
State Boating Special Fund	136,853.51	6,595,752.68
County Fuel Tax		7,278,277.15
SUB-TOTAL		13,874,029.83 *
Environmental Response Revolving Fund	96,549.68	
Energy Security Special Fund	106,609.20	
Energy Systems Development Special Fund	193,099.36	
Agricultural Development & Food Security Fund	289,649.04	
General Fund	1,331,576.49	2,017,483.77
TOTAL		15,891,513.60

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 \$13,880,419.68 in May 2021, of which \$6,389.85 could not be distributed because the required tax returns were not yet available.