

LIQUID FUEL TAX BASE & TAX COLLECTIONS - JUNE 2021*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	22,298,093	3,567,694.88	3,679,185.37	7,246,880.25
Diesel Oil (off-highway)	4,518,350	45,183.50		45,183.50
Diesel Oil (highway)	1,908,072	305,291.50	314,831.87	620,123.37
Liquefied Petroleum Gas	2,128	110.64	114.92	225.56
Small Boats (gas)	15,872	2,539.58	2,618.94	5,158.52
Small Boats (diesel oil)	365,941	3,659.41		3,659.41
Aviation fuel	8,075,155	80,751.55		80,751.55
Other fuel 1/	122,202	4,888.08	10,142.76	15,030.84
SUB-TOTAL	37,305,813	4,010,119.14	4,006,893.86	8,017,013.00
ERT - Petroleum Products	976,526	1,025,352.43		1,025,352.43
ERT - Fossil Fuels (MMBtu)	339,134	64,435.49		64,435.49
SUB-TOTAL		1,089,787.92		1,089,787.92
TOTAL		5,099,907.06	4,006,893.86	9,106,800.92
COUNTY OF MAUI				
Gasoline	5,420,301	867,248.16	1,300,872.24	2,168,120.40
Diesel Oil (off-highway)	5,510,748	55,107.48		55,107.48
Diesel Oil (highway)	448,714	71,794.24	107,691.36	179,485.60
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,685	749.60	1,124.40	1,874.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	8,095,059	80,950.59		80,950.59
Other fuel 1/	23,181	609.68	1,546.18	2,155.86
SUB-TOTAL	19,502,688	1,076,459.75	1,411,234.18	2,487,693.93
ERT - Petroleum Products	461,884	484,978.27		484,978.27
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		484,978.27		484,978.27
TOTAL 3/		1,561,438.02	1,411,234.18	2,972,672.20
COUNTY OF HAWAII				
Gasoline	6,884,211	1,101,473.76	1,583,368.53	2,684,842.29
Diesel Oil (off-highway)	3,335,896	33,358.96		33,358.96
Diesel Oil (highway)	1,001,749	160,279.84	230,402.27	390,682.11
Liquefied Petroleum Gas	66	3.43	5.02	8.45
Small Boats (gas)	27,935	4,469.60	6,425.05	10,894.65
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,382,173	33,821.73		33,821.73
Other fuel 1/	612,728	12,538.34	0.00	12,538.34
SUB-TOTAL	15,244,758	1,345,945.66	1,820,200.87	3,166,146.53
ERT - Petroleum Products	378,979	397,928.29		397,928.29
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		397,928.29		397,928.29
TOTAL		1,743,873.95	1,820,200.87	3,564,074.82
COUNTY OF KAUAI				
Gasoline	2,398,515	383,762.40	407,747.55	791,509.95
Diesel Oil (off-highway)	499,833	4,998.33		4,998.33
Diesel Oil (highway)	272,843	43,654.88	46,383.31	90,038.19
Liquefied Petroleum Gas	277	14.41	15.51	29.92
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	1,449,333	14,493.33		14,493.33
Other fuel 1/	763,468	15,269.36	0.00	15,269.36
SUB-TOTAL	5,384,269	462,192.71	454,146.37	916,339.08
ERT - Petroleum Products	101,670	106,753.11		106,753.11
ERT - Fossil Fuels (MMBtu)	114,982	21,846.55		21,846.55
SUB-TOTAL		128,599.66		128,599.66
TOTAL		590,792.37	454,146.37	1,044,938.74
SUMMARY				
Gasoline	37,001,120	5,920,179.20	6,971,173.69	12,891,352.89
Diesel Oil (off-highway)	13,864,827	138,648.27		138,648.27
Diesel Oil (highway)	3,631,378	581,020.46	699,308.81	1,280,329.27
Liquefied Petroleum Gas	2,471	128.48	135.45	263.93
Small Boats (gas)	48,492	7,758.78	10,168.39	17,927.17
Small Boats (diesel oil)	365,941	3,659.41		3,659.41
Aviation fuel	21,001,720	210,017.20		210,017.20
Other fuel 1/	1,521,579	33,305.46	11,688.94	44,994.40
SUB-TOTAL	77,437,528	6,894,717.26	7,692,475.28	14,587,192.54 *
ERT - Petroleum Products	1,919,059	2,015,012.10		2,015,012.10
ERT - Fossil Fuels (MMBtu)	454,116	86,282.04		86,282.04
SUB-TOTAL		2,101,294.14		2,101,294.14
TOTAL		8,996,011.40	7,692,475.28	16,688,486.68

*Fuel tax collections were \$14,575,479.30 in June 2021. A total of \$11,713.24 in undistributed fuel taxes from previous months were included in the June 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
	1,391,707.06	19,527.12	0.00	1,411,234.18

Penalty and Interest

First District	5,183.04
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	5,183.04

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) - JUNE 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	0	0.00	0.00	0.00
County of Maui	0	0.00	0.00	0.00
County of Hawaii	0	0.00	0.00	0.00
County of Kauai	0	0.00	0.00	0.00
TOTAL	0	0.00	0.00	0.00

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JUNE 2021*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,890,073.91	
State Airports Special Fund	80,751.55	
State Boating Special Fund	79,362.62	4,050,188.08
County Fuel Tax		3,966,824.92
SUB-TOTAL		8,017,013.00
Environmental Response Revolving Fund	52,217.65	
Energy Security Special Fund	59,000.33	
Energy Systems Development Special Fund	104,435.29	
Agricultural Development & Food Security Fund	156,652.94	
General Fund	717,481.71	1,089,787.92
TOTAL		9,106,800.92
COUNTY OF MAUI		
State Highway Special Fund	985,554.07	
State Airports Special Fund	80,950.59	
State Boating Special Fund	24,067.43	1,090,572.09
County Fuel Tax:		
Island of Lanai	19,331.85	
Island of Molokai	0.00	
Island of Maui	1,377,789.99	1,397,121.84
SUB-TOTAL		2,487,693.93
Environmental Response Revolving Fund	23,094.20	
Energy Security Special Fund	23,094.20	
Energy Systems Development Special Fund	46,188.41	
Agricultural Development & Food Security Fund	69,282.61	
General Fund	323,318.85	484,978.27
TOTAL		2,972,672.20
COUNTY OF HAWAII		
State Highway Special Fund	1,299,002.69	
State Airports Special Fund	33,821.73	
State Boating Special Fund	31,323.25	1,364,147.67
County Fuel Tax		1,801,998.86
SUB-TOTAL		3,166,146.53
Environmental Response Revolving Fund	18,948.97	
Energy Security Special Fund	18,948.97	
Energy Systems Development Special Fund	37,897.93	
Agricultural Development & Food Security Fund	56,846.90	
General Fund	265,285.52	397,928.29
TOTAL		3,564,074.82
COUNTY OF KAUAI		
State Highway Special Fund	443,222.39	
State Airports Special Fund	14,493.33	
State Boating Special Fund	9,018.45	466,734.17
County Fuel Tax		449,604.91
SUB-TOTAL		916,339.08
Environmental Response Revolving Fund	6,233.30	
Energy Security Special Fund	8,532.94	
Energy Systems Development Special Fund	12,466.60	
Agricultural Development & Food Security Fund	18,699.90	
General Fund	82,666.92	128,599.66
TOTAL		1,044,938.74
SUMMARY		
State Highway Special Fund	6,617,853.06	
State Airports Special Fund	210,017.20	
State Boating Special Fund	143,771.75	6,971,642.01
County Fuel Tax		7,615,550.53
SUB-TOTAL		14,587,192.54 *
Environmental Response Revolving Fund	100,494.12	
Energy Security Special Fund	109,576.44	
Energy Systems Development Special Fund	200,988.23	
Agricultural Development & Food Security Fund	301,482.35	
General Fund	1,388,753.00	2,101,294.14
TOTAL		16,688,486.68

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 \$14,575,479.30 in June 2021. A total of \$11,713.24 in undistributed fuel taxes from previous months were included in the June 2021 report.