

LIQUID FUEL TAX BASE & TAX COLLECTIONS - JULY 2021*

| SOURCE OF REVENUE | GALLONS | STATE TAX | COUNTY TAX | TOTAL TAX |
|--------------------------------------|-------------------|---------------------|---------------------|------------------------|
| CITY & COUNTY OF HONOLULU | | | | |
| Gasoline | 22,206,551 | 3,553,048.19 | 3,664,080.96 | 7,217,129.15 |
| Diesel Oil (off-highway) | 3,248,976 | 32,489.76 | | 32,489.76 |
| Diesel Oil (highway) | 1,835,938 | 293,719.91 | 302,929.71 | 596,649.62 |
| Liquefied Petroleum Gas | 1,620 | 84.24 | 87.48 | 171.72 |
| Small Boats (gas) | 28,509 | 4,561.44 | 4,703.99 | 9,265.43 |
| Small Boats (diesel oil) | 348,099 | 3,480.99 | | 3,480.99 |
| Aviation fuel | 10,215,925 | 102,159.25 | | 102,159.25 |
| Other fuel 1/ | 126,327 | 5,053.08 | 10,485.14 | 15,538.22 |
| SUB-TOTAL | 38,011,945 | 3,994,596.86 | 3,982,287.28 | 7,976,884.14 |
| ERT - Petroleum Products | 1,033,933 | 1,085,629.58 | | 1,085,629.58 |
| ERT - Fossil Fuels (MMBtu) | 487,541 | 92,632.79 | | 92,632.79 |
| SUB-TOTAL | | 1,178,262.37 | | 1,178,262.37 |
| TOTAL | | 5,172,859.23 | 3,982,287.28 | 9,155,146.51 |
| COUNTY OF MAUI | | | | |
| Gasoline | 5,638,933 | 902,229.28 | 1,353,343.92 | 2,255,573.20 |
| Diesel Oil (off-highway) | 4,664,053 | 46,640.53 | | 46,640.53 |
| Diesel Oil (highway) | 456,817 | 73,090.72 | 109,636.08 | 182,726.80 |
| Liquefied Petroleum Gas | 0 | 0.00 | 0.00 | 0.00 |
| Small Boats (gas) | 4,387 | 701.92 | 1,052.88 | 1,754.80 |
| Small Boats (diesel oil) | 0 | 0.00 | | 0.00 |
| Aviation fuel | 9,643,036 | 96,430.36 | | 96,430.36 |
| Other fuel 1/ | 24,351 | 637.22 | 1,639.96 | 2,277.18 |
| SUB-TOTAL | 20,431,577 | 1,119,730.03 | 1,465,672.84 | 2,585,402.87 |
| ERT - Petroleum Products | 484,802 | 509,042.24 | | 509,042.24 |
| ERT - Fossil Fuels (MMBtu) | 0 | 0.00 | | 0.00 |
| SUB-TOTAL | | 509,042.24 | | 509,042.24 |
| TOTAL 3/ | | 1,628,772.27 | 1,465,672.84 | 3,094,445.11 |
| COUNTY OF HAWAII | | | | |
| Gasoline | 6,980,106 | 1,116,816.96 | 1,605,424.38 | 2,722,241.34 |
| Diesel Oil (off-highway) | 2,361,648 | 23,616.48 | | 23,616.48 |
| Diesel Oil (highway) | 997,177 | 159,548.32 | 229,350.71 | 388,899.03 |
| Liquefied Petroleum Gas | 36 | 1.87 | 2.74 | 4.61 |
| Small Boats (gas) | 30,049 | 4,807.84 | 6,911.27 | 11,719.11 |
| Small Boats (diesel oil) | 0 | 0.00 | | 0.00 |
| Aviation fuel | 4,334,566 | 43,345.66 | | 43,345.66 |
| Other fuel 1/ | 1,646,256 | 33,274.08 | 0.00 | 33,274.08 |
| SUB-TOTAL | 16,349,838 | 1,381,411.21 | 1,841,689.10 | 3,223,100.31 |
| ERT - Petroleum Products | 381,487 | 400,561.36 | | 400,561.36 |
| ERT - Fossil Fuels (MMBtu) | 0 | 0.00 | | 0.00 |
| SUB-TOTAL | | 400,561.36 | | 400,561.36 |
| TOTAL | | 1,781,972.57 | 1,841,689.10 | 3,623,661.67 |
| COUNTY OF KAUAI | | | | |
| Gasoline | 2,586,937 | 413,909.92 | 439,779.29 | 853,689.21 |
| Diesel Oil (off-highway) | 579,036 | 5,790.36 | | 5,790.36 |
| Diesel Oil (highway) | 289,100 | 46,256.00 | 49,147.00 | 95,403.00 |
| Liquefied Petroleum Gas | 25 | 1.30 | 1.40 | 2.70 |
| Small Boats (gas) | 0 | 0.00 | 0.00 | 0.00 |
| Small Boats (diesel oil) | 0 | 0.00 | | 0.00 |
| Aviation fuel | 2,422,780 | 24,227.80 | | 24,227.80 |
| Other fuel 1/ | 960,572 | 19,211.44 | 0.00 | 19,211.44 |
| SUB-TOTAL | 6,838,450 | 509,396.82 | 488,927.69 | 998,324.51 |
| ERT - Petroleum Products | 129,180 | 135,639.07 | | 135,639.07 |
| ERT - Fossil Fuels (MMBtu) | 0 | 0.00 | | 0.00 |
| SUB-TOTAL | | 135,639.07 | | 135,639.07 |
| TOTAL | | 645,035.89 | 488,927.69 | 1,133,963.58 |
| SUMMARY | | | | |
| Gasoline | 37,412,527 | 5,986,004.35 | 7,062,628.55 | 13,048,632.90 |
| Diesel Oil (off-highway) | 10,853,713 | 108,537.13 | | 108,537.13 |
| Diesel Oil (highway) | 3,579,032 | 572,614.95 | 691,063.50 | 1,263,678.45 |
| Liquefied Petroleum Gas | 1,681 | 87.41 | 91.62 | 179.03 |
| Small Boats (gas) | 62,945 | 10,071.20 | 12,668.14 | 22,739.34 |
| Small Boats (diesel oil) | 348,099 | 3,480.99 | | 3,480.99 |
| Aviation fuel | 26,616,307 | 266,163.07 | | 266,163.07 |
| Other fuel 1/ | 2,757,506 | 58,175.82 | 12,125.10 | 70,300.92 |
| SUB-TOTAL | 81,631,810 | 7,005,134.92 | 7,778,576.91 | 14,783,711.83 * |
| ERT - Petroleum Products | 2,029,402 | 2,130,872.25 | | 2,130,872.25 |
| ERT - Fossil Fuels (MMBtu) | 487,541 | 92,632.79 | | 92,632.79 |
| SUB-TOTAL | | 2,223,505.04 | | 2,223,505.04 |
| TOTAL | | 9,228,639.96 | 7,778,576.91 | 17,007,216.87 |

*Fuel tax collections were \$14,788,008.60 in July 2021, of which \$4,296.77 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 |
|--|----------------|-----------------|-------------------|--------------|
| | 1,442,281.24 | 23,391.60 | 0.00 | 1,465,672.84 |

Penalty and Interest

| | |
|-----------------|-----------------|
| First District | 7,797.60 |
| Second District | 0.00 |
| Third District | 0.00 |
| Fourth District | 0.00 |
| TOTAL | 7,797.60 |

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) - JULY 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 - JULY 2021*

| ALLOCATION OF COLLECTIONS | AMOUNT | TOTAL TAX |
|---|--------------|------------------------|
| CITY & COUNTY OF HONOLULU | | |
| State Highway Special Fund | 3,853,513.23 | |
| State Airports Special Fund | 102,159.25 | |
| State Boating Special Fund | 78,747.25 | 4,034,419.73 |
| County Fuel Tax | | 3,942,464.41 |
| SUB-TOTAL | | 7,976,884.14 |
| Environmental Response Revolving Fund | 56,572.06 | |
| Energy Security Special Fund | 55,983.55 | |
| Energy Systems Development Special Fund | 92,465.45 | |
| Electric Vehicle Charging System Subaccount | 31,017.99 | |
| General Fund | 942,223.32 | 1,178,262.37 |
| TOTAL | | 9,155,146.51 |
| COUNTY OF MAUI | | |
| State Highway Special Fund | 1,013,066.67 | |
| State Airports Special Fund | 96,430.36 | |
| State Boating Special Fund | 24,889.73 | 1,134,386.76 |
| County Fuel Tax: | | |
| Island of Lanai | 23,157.68 | |
| Island of Molokai | 0.00 | |
| Island of Maui | 1,427,858.43 | 1,451,016.11 |
| SUB-TOTAL | | 2,585,402.87 |
| Environmental Response Revolving Fund | 24,240.11 | |
| Energy Security Special Fund | 19,392.09 | |
| Energy Systems Development Special Fund | 38,784.17 | |
| Electric Vehicle Charging System Subaccount | 14,544.06 | |
| General Fund | 412,081.81 | 509,042.24 |
| TOTAL | | 3,094,445.11 |
| COUNTY OF HAWAII | | |
| State Highway Special Fund | 1,324,684.89 | |
| State Airports Special Fund | 43,345.66 | |
| State Boating Special Fund | 31,797.55 | 1,399,828.10 |
| County Fuel Tax | | 1,823,272.21 |
| SUB-TOTAL | | 3,223,100.31 |
| Environmental Response Revolving Fund | 19,074.35 | |
| Energy Security Special Fund | 15,259.48 | |
| Energy Systems Development Special Fund | 30,518.96 | |
| Electric Vehicle Charging System Subaccount | 11,444.61 | |
| General Fund | 324,263.96 | 400,561.36 |
| TOTAL | | 3,623,661.67 |
| COUNTY OF KAUAI | | |
| State Highway Special Fund | 480,317.33 | |
| State Airports Special Fund | 24,227.80 | |
| State Boating Special Fund | 9,740.97 | 514,286.10 |
| County Fuel Tax | | 484,038.41 |
| SUB-TOTAL | | 998,324.51 |
| Environmental Response Revolving Fund | 6,459.00 | |
| Energy Security Special Fund | 5,167.20 | |
| Energy Systems Development Special Fund | 10,334.41 | |
| Electric Vehicle Charging System Subaccount | 3,875.40 | |
| General Fund | 109,803.06 | 135,639.07 |
| TOTAL | | 1,133,963.58 |
| SUMMARY | | |
| State Highway Special Fund | 6,671,582.12 | |
| State Airports Special Fund | 266,163.07 | |
| State Boating Special Fund | 145,175.50 | 7,082,920.69 |
| County Fuel Tax | | 7,700,791.14 |
| SUB-TOTAL | | 14,783,711.83 * |
| Environmental Response Revolving Fund | 106,345.52 | |
| Energy Security Special Fund | 95,802.32 | |
| Energy Systems Development Special Fund | 172,102.99 | |
| Electric Vehicle Charging System Subaccount | 60,882.06 | |
| General Fund | 1,788,372.15 | 2,223,505.04 |
| TOTAL | | 17,007,216.87 |

Act 75, SLH 2021, and Act 9, SSLH, amend the allocation of the environmental response, energy, and food security tax to special funds, effective July 1, 2021.

*Fuel tax collections were \$14,788,008.60 in July 2021, of which \$4,296.77 could not be distributed because the required tax returns were not yet available.