

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	22,431,193 *	3,580,688.83	3,692,014.60	7,272,703.43
Diesel Oil (off-highway)	3,677,459	36,774.59		36,774.59
Diesel Oil (highway)	2,019,310	323,089.58	333,186.15	656,275.73
Liquefied Petroleum Gas	1,818	94.54	98.17	192.71
Small Boats (gas)	15,343	2,454.82	2,531.54	4,986.36
Small Boats (diesel oil)	433,136	4,331.36		4,331.36
Aviation fuel	11,253,913	112,539.13		112,539.13
Other fuel 1/	119,524	4,780.96	9,920.50	14,701.46
<b>SUB-TOTAL</b>	<b>39,951,696</b>	<b>4,064,753.81</b>	<b>4,037,750.96</b>	<b>8,102,504.77</b>
ERT - Petroleum Products	1,013,721	1,064,407.28		1,064,407.28
ERT - Fossil Fuels (MMBtu)	473,689	90,000.91		90,000.91
<b>SUB-TOTAL</b>		<b>1,154,408.19</b>		<b>1,154,408.19</b>
<b>TOTAL</b>		<b>5,219,162.00</b>	<b>4,037,750.96</b>	<b>9,256,912.96</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,724,533 *	912,911.03	1,369,065.12	2,281,976.15
Diesel Oil (off-highway)	3,339,502	33,395.02		33,395.02
Diesel Oil (highway)	509,308	81,489.28	122,233.92	203,723.20
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	5,176	828.16	1,242.24	2,070.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	10,016,059	100,160.59		100,160.59
Other fuel 1/	24,743	644.69	1,679.90	2,324.59
<b>SUB-TOTAL</b>	<b>19,619,321</b>	<b>1,129,428.77</b>	<b>1,494,221.18</b>	<b>2,623,649.95</b>
ERT - Petroleum Products	385,501	404,775.94		404,775.94
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>404,775.94</b>		<b>404,775.94</b>
<b>TOTAL 3/</b>		<b>1,534,204.71</b>	<b>1,494,221.18</b>	<b>3,028,425.89</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	5,517,592 *	881,822.32	1,267,524.48	2,149,346.80
Diesel Oil (off-highway)	2,608,133	26,081.33		26,081.33
Diesel Oil (highway)	2,704,439	432,710.24	622,020.97	1,054,731.21
Liquefied Petroleum Gas	373	19.40	28.35	47.75
Small Boats (gas)	30,779	4,924.64	7,079.17	12,003.81
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,188,995	51,889.95		51,889.95
Other fuel 1/	1,316,546	26,681.92	0.00	26,681.92
<b>SUB-TOTAL</b>	<b>17,366,857</b>	<b>1,424,129.80</b>	<b>1,896,652.97</b>	<b>3,320,782.77</b>
ERT - Petroleum Products	359,441	377,413.25		377,413.25
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>377,413.25</b>		<b>377,413.25</b>
<b>TOTAL</b>		<b>1,801,543.05</b>	<b>1,896,652.97</b>	<b>3,698,196.02</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,627,751 *	419,998.86	446,217.53	866,216.39
Diesel Oil (off-highway)	566,583	5,665.83		5,665.83
Diesel Oil (highway)	273,044	43,687.04	46,417.48	90,104.52
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	2,604,606	26,046.06		26,046.06
Other fuel 1/	1,130,068	22,601.36	0.00	22,601.36
<b>SUB-TOTAL</b>	<b>7,202,052</b>	<b>517,999.15</b>	<b>492,635.01</b>	<b>1,010,634.16</b>
ERT - Petroleum Products	122,519	128,644.48		128,644.48
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>128,644.48</b>		<b>128,644.48</b>
<b>TOTAL</b>		<b>646,643.63</b>	<b>492,635.01</b>	<b>1,139,278.64</b>
<b>SUMMARY</b>				
Gasoline	36,301,069	5,795,421.04	6,774,821.73	12,570,242.77
Diesel Oil (off-highway)	10,191,677	101,916.77		101,916.77
Diesel Oil (highway)	5,506,101	880,976.14	1,123,858.52	2,004,834.66
Liquefied Petroleum Gas	2,191	113.94	126.52	240.46
Small Boats (gas)	51,298	8,207.62	10,852.95	19,060.57
Small Boats (diesel oil)	433,136	4,331.36		4,331.36
Aviation fuel	29,063,573	290,635.73		290,635.73
Other fuel 1/	2,590,881	54,708.93	11,600.40	66,309.33
<b>SUB-TOTAL</b>	<b>84,139,926</b>	<b>7,136,311.53</b>	<b>7,921,260.12</b>	<b>15,057,571.65 **</b>
ERT - Petroleum Products	1,881,182	1,975,240.95		1,975,240.95
ERT - Fossil Fuels (MMBtu)	473,689	90,000.91		90,000.91
<b>SUB-TOTAL</b>		<b>2,065,241.86</b>		<b>2,065,241.86</b>
<b>TOTAL</b>		<b>9,201,553.39</b>	<b>7,921,260.12</b>	<b>17,122,813.51</b>

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

\*\*Fuel tax collections were \$15,077,957.65 in August 2021, of which \$20,386 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
	1,470,721.34	23,499.84	0.00	1,494,221.18

**Penalty and Interest**

First District	4,007.89
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>4,007.89</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) - AUGUST 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	55,347	8,302.05	9,132.26	17,434.31
County of Maui	20,095	3,014.25	4,822.80	7,837.05
County of Hawaii	6,616	992.40	1,521.68	2,514.08
County of Kauai	2,942	441.30	500.14	941.44
<b>TOTAL</b>	<b>85,000</b>	<b>12,750.00</b>	<b>15,976.88</b>	<b>28,726.88</b>

LIQUID FUEL TAX ALLOCATION BY FUND - AUGUST 2021\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,912,692.53	
State Airports Special Fund	112,539.13	
State Boating Special Fund	79,899.66	4,105,131.32
County Fuel Tax		3,997,373.45
<b>SUB-TOTAL</b>		<b>8,102,504.77</b>
Environmental Response Revolving Fund	55,422.95	
Energy Security Special Fund	54,759.52	
Energy Systems Development Special Fund	90,571.48	
Electric Vehicle Charging System Subaccount	30,411.64	
General Fund	923,242.60	1,154,408.19
<b>TOTAL</b>		<b>9,256,912.96</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	1,018,975.50	
State Airports Special Fund	100,160.59	
State Boating Special Fund	25,234.89	1,144,370.98
County Fuel Tax:		
Island of Lanai	23,264.84	
Island of Molokai	0.00	
Island of Maui	1,456,014.13	1,479,278.97
<b>SUB-TOTAL</b>		<b>2,623,649.95</b>
Environmental Response Revolving Fund	19,275.04	
Energy Security Special Fund	15,420.04	
Energy Systems Development Special Fund	30,840.07	
Electric Vehicle Charging System Subaccount	11,565.03	
General Fund	327,675.76	404,775.94
<b>TOTAL</b>		<b>3,028,425.89</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,358,517.45	
State Airports Special Fund	51,889.95	
State Boating Special Fund	32,688.93	1,443,096.33
County Fuel Tax		1,877,686.44
<b>SUB-TOTAL</b>		<b>3,320,782.77</b>
Environmental Response Revolving Fund	17,972.06	
Energy Security Special Fund	14,377.65	
Energy Systems Development Special Fund	28,755.30	
Electric Vehicle Charging System Subaccount	10,783.24	
General Fund	305,525.00	377,413.25
<b>TOTAL</b>		<b>3,698,196.02</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	487,033.56	
State Airports Special Fund	26,046.06	
State Boating Special Fund	9,845.88	522,925.50
County Fuel Tax		487,708.66
<b>SUB-TOTAL</b>		<b>1,010,634.16</b>
Environmental Response Revolving Fund	6,125.93	
Energy Security Special Fund	4,900.74	
Energy Systems Development Special Fund	9,801.48	
Electric Vehicle Charging System Subaccount	3,675.56	
General Fund	104,140.77	128,644.48
<b>TOTAL</b>		<b>1,139,278.64</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,777,219.04	
State Airports Special Fund	290,635.73	
State Boating Special Fund	147,669.36	7,215,524.13
County Fuel Tax		7,842,047.52
<b>SUB-TOTAL</b>		<b>15,057,571.65 *</b>
Environmental Response Revolving Fund	98,795.98	
Energy Security Special Fund	89,457.95	
Energy Systems Development Special Fund	159,968.33	
Electric Vehicle Charging System Subaccount	56,435.47	
General Fund	1,660,584.13	2,065,241.86
<b>TOTAL</b>		<b>17,122,813.51</b>

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

\*Fuel tax collections were \$15,077,957.65 in August 2021, of which \$20,386 could not be distributed because the required tax returns were not yet available.