

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	22,271,682 *	3,563,227.92	3,674,562.23	7,237,790.15
Diesel Oil (off-highway)	3,015,472	30,154.72		30,154.72
Diesel Oil (highway)	2,194,741	351,158.54	362,132.28	713,290.82
Liquefied Petroleum Gas	2,542	132.20	137.26	269.46
Small Boats (gas)	35,277	5,644.32	5,820.71	11,465.03
Small Boats (diesel oil)	382,334	3,823.34		3,823.34
Aviation fuel	10,874,165	108,741.65		108,741.65
Other fuel 1/	121,599	4,863.96	10,092.72	14,956.68
SUB-TOTAL	38,897,812	4,067,746.65	4,052,745.20	8,120,491.85
ERT - Petroleum Products	1,060,974	1,114,022.56		1,114,022.56
ERT - Fossil Fuels (MMBtu)	500,231	95,043.89		95,043.89
SUB-TOTAL		1,209,066.45		1,209,066.45
TOTAL		5,276,813.10	4,052,745.20	9,329,558.30
COUNTY OF MAUI				
Gasoline	5,609,945	897,591.14	1,346,386.71	2,243,977.85
Diesel Oil (off-highway)	5,611,207	56,112.07		56,112.07
Diesel Oil (highway)	539,905	86,384.73	129,577.10	215,961.83
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	5,331	852.96	1,279.44	2,132.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	9,809,235	98,092.35		98,092.35
Other fuel 1/	23,048	605.09	1,542.62	2,147.71
SUB-TOTAL	21,598,670	1,139,638.34	1,478,785.87	2,618,424.21
ERT - Petroleum Products	484,426	508,647.35		508,647.35
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		508,647.35		508,647.35
TOTAL 3/		1,648,285.69	1,478,785.87	3,127,071.56
COUNTY OF HAWAII				
Gasoline	7,031,120	1,124,979.20	1,617,157.60	2,742,136.80
Diesel Oil (off-highway)	3,166,104	31,661.04		31,661.04
Diesel Oil (highway)	1,116,025	178,564.00	256,685.75	435,249.75
Liquefied Petroleum Gas	14	0.73	1.06	1.79
Small Boats (gas)	31,298	5,007.68	7,198.54	12,206.22
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,243,158	52,431.58		52,431.58
Other fuel 1/	1,092,190	22,167.04	0.00	22,167.04
SUB-TOTAL	17,679,909	1,414,811.27	1,881,042.95	3,295,854.22
ERT - Petroleum Products	386,215	405,525.74		405,525.74
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		405,525.74		405,525.74
TOTAL		1,820,337.01	1,881,042.95	3,701,379.96
COUNTY OF KAUAI				
Gasoline	2,568,011	410,881.76	436,561.87	847,443.63
Diesel Oil (off-highway)	600,611	6,006.11		6,006.11
Diesel Oil (highway)	293,083	46,893.28	49,824.11	96,717.39
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	2,739,017	27,390.17		27,390.17
Other fuel 1/	824,754	16,495.08	0.00	16,495.08
SUB-TOTAL	7,025,476	507,666.40	486,385.98	994,052.38
ERT - Petroleum Products	124,414	130,634.80		130,634.80
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		130,634.80		130,634.80
TOTAL		638,301.20	486,385.98	1,124,687.18
SUMMARY				
Gasoline	37,480,758	5,996,680.02	7,074,668.41	13,071,348.43
Diesel Oil (off-highway)	12,393,394	123,933.94		123,933.94
Diesel Oil (highway)	4,143,754	663,000.55	798,219.24	1,461,219.79
Liquefied Petroleum Gas	2,556	132.93	138.32	271.25
Small Boats (gas)	71,906	11,504.96	14,298.69	25,803.65
Small Boats (diesel oil)	382,334	3,823.34		3,823.34
Aviation fuel	28,665,575	286,655.75		286,655.75
Other fuel 1/	2,061,591	44,131.17	11,635.34	55,766.51
SUB-TOTAL	85,201,867	7,129,862.66	7,898,960.00	15,028,822.66 **
ERT - Petroleum Products	2,056,029	2,158,830.45		2,158,830.45
ERT - Fossil Fuels (MMBtu)	500,231	95,043.89		95,043.89
SUB-TOTAL		2,253,874.34		2,253,874.34
TOTAL		9,383,737.00	7,898,960.00	17,282,697.00

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

**Fuel tax collections were \$14,954,662.95 in September 2021. A total of \$74,159.71 in undistributed fuel taxes from previous months were included in the September 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
	1,452,844.51	25,941.36	0.00	1,478,785.87

Penalty and Interest

First District	6,000.00
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	6,000.00

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) - SEPTEMBER 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	1,608	241.20	265.32	506.52
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	1,608	241.20	265.32	506.52

LIQUID FUEL TAX ALLOCATION BY FUND - SEPTEMBER 2021*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,919,414.95	
State Airports Special Fund	108,741.65	
State Boating Special Fund	80,117.50	4,108,274.10
County Fuel Tax		4,012,217.75
SUB-TOTAL		8,120,491.85
Environmental Response Revolving Fund	58,051.00	
Energy Security Special Fund	57,445.88	
Energy Systems Development Special Fund	94,882.53	
Electric Vehicle Charging System Subaccount	31,829.22	
General Fund	966,857.82	1,209,066.45
TOTAL		9,329,558.30
COUNTY OF MAUI		
State Highway Special Fund	1,031,130.53	
State Airports Special Fund	98,092.35	
State Boating Special Fund	25,203.32	1,154,426.20
County Fuel Tax:		
Island of Lanai	25,681.95	
Island of Molokai	0.00	
Island of Maui	1,438,316.06	1,463,998.01
SUB-TOTAL		2,618,424.21
Environmental Response Revolving Fund	24,221.30	
Energy Security Special Fund	19,377.04	
Energy Systems Development Special Fund	38,754.08	
Electric Vehicle Charging System Subaccount	14,532.78	
General Fund	411,762.15	508,647.35
TOTAL		3,127,071.56
COUNTY OF HAWAII		
State Highway Special Fund	1,348,755.89	
State Airports Special Fund	52,431.58	
State Boating Special Fund	32,434.23	1,433,621.70
County Fuel Tax		1,862,232.52
SUB-TOTAL		3,295,854.22
Environmental Response Revolving Fund	19,310.75	
Energy Security Special Fund	15,448.60	
Energy Systems Development Special Fund	30,897.20	
Electric Vehicle Charging System Subaccount	11,586.45	
General Fund	328,282.74	405,525.74
TOTAL		3,701,379.96
COUNTY OF KAUAI		
State Highway Special Fund	475,473.47	
State Airports Special Fund	27,390.17	
State Boating Special Fund	9,666.62	512,530.26
County Fuel Tax		481,522.12
SUB-TOTAL		994,052.38
Environmental Response Revolving Fund	6,220.70	
Energy Security Special Fund	4,976.56	
Energy Systems Development Special Fund	9,953.13	
Electric Vehicle Charging System Subaccount	3,732.42	
General Fund	105,751.99	130,634.80
TOTAL		1,124,687.18
SUMMARY		
State Highway Special Fund	6,774,774.84	
State Airports Special Fund	286,655.75	
State Boating Special Fund	147,421.67	7,208,852.26
County Fuel Tax		7,819,970.40
SUB-TOTAL		15,028,822.66 *
Environmental Response Revolving Fund	107,803.75	
Energy Security Special Fund	97,248.08	
Energy Systems Development Special Fund	174,486.94	
Electric Vehicle Charging System Subaccount	61,680.87	
General Fund	1,812,654.70	2,253,874.34
TOTAL		17,282,697.00

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 \$14,954,662.95 in September 2021. A total of \$74,159.71 in undistributed fuel taxes from previous months were included in the September 2021 report.