

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

| SOURCE OF REVENUE                    | GALLONS           | STATE TAX           | COUNTY TAX          | TOTAL TAX               |
|--------------------------------------|-------------------|---------------------|---------------------|-------------------------|
| <b>CITY &amp; COUNTY OF HONOLULU</b> |                   |                     |                     |                         |
| Gasoline                             | 20,284,406 *      | 3,244,792.61        | 3,346,143.42        | 6,590,936.03            |
| Diesel Oil (off-highway)             | 4,390,620         | 43,906.20           |                     | 43,906.20               |
| Diesel Oil (highway)                 | 2,088,506         | 334,158.54          | 344,603.50          | 678,762.04              |
| Liquefied Petroleum Gas              | 2,048             | 106.50              | 110.59              | 217.09                  |
| Small Boats (gas)                    | 9,416             | 1,506.56            | 1,553.64            | 3,060.20                |
| Small Boats (diesel oil)             | 328,023           | 3,280.23            |                     | 3,280.23                |
| Aviation fuel                        | 9,937,137         | 99,371.37           |                     | 99,371.37               |
| Other fuel 1/                        | 119,753           | 4,790.12            | 9,939.50            | 14,729.62               |
| <b>SUB-TOTAL</b>                     | <b>37,159,909</b> | <b>3,731,912.13</b> | <b>3,702,350.65</b> | <b>7,434,262.78</b>     |
| ERT - Petroleum Products             | 1,065,536         | 1,118,812.55        |                     | 1,118,812.55            |
| ERT - Fossil Fuels (MMBtu)           | 482,600           | 91,694.00           |                     | 91,694.00               |
| <b>SUB-TOTAL</b>                     |                   | <b>1,210,506.55</b> |                     | <b>1,210,506.55</b>     |
| <b>TOTAL</b>                         |                   | <b>4,942,418.68</b> | <b>3,702,350.65</b> | <b>8,644,769.33</b>     |
| <b>COUNTY OF MAUI</b>                |                   |                     |                     |                         |
| Gasoline                             | 5,126,415 *       | 819,776.40          | 1,229,649.60        | 2,049,426.00            |
| Diesel Oil (off-highway)             | 4,133,495         | 41,334.95           |                     | 41,334.95               |
| Diesel Oil (highway)                 | 467,112           | 74,737.92           | 112,106.88          | 186,844.80              |
| Liquefied Petroleum Gas              | 0                 | 0.00                | 0.00                | 0.00                    |
| Small Boats (gas)                    | 5,188             | 830.08              | 1,245.12            | 2,075.20                |
| Small Boats (diesel oil)             | 0                 | 0.00                |                     | 0.00                    |
| Aviation fuel                        | 7,514,710         | 75,147.10           |                     | 75,147.10               |
| Other fuel 1/                        | 22,691            | 593.79              | 1,528.07            | 2,121.86                |
| <b>SUB-TOTAL</b>                     | <b>17,269,611</b> | <b>1,012,420.24</b> | <b>1,344,529.67</b> | <b>2,356,949.91</b>     |
| ERT - Petroleum Products             | 417,279           | 438,143.25          |                     | 438,143.25              |
| ERT - Fossil Fuels (MMBtu)           | 0                 | 0.00                |                     | 0.00                    |
| <b>SUB-TOTAL</b>                     |                   | <b>438,143.25</b>   |                     | <b>438,143.25</b>       |
| <b>TOTAL 3/</b>                      |                   | <b>1,450,563.49</b> | <b>1,344,529.67</b> | <b>2,795,093.16</b>     |
| <b>COUNTY OF HAWAII</b>              |                   |                     |                     |                         |
| Gasoline                             | 6,438,854         | 1,030,216.64        | 1,480,936.42        | 2,511,153.06            |
| Diesel Oil (off-highway)             | 2,245,526         | 22,455.26           |                     | 22,455.26               |
| Diesel Oil (highway)                 | 996,315           | 159,410.40          | 229,152.45          | 388,562.85              |
| Liquefied Petroleum Gas              | 162               | 8.42                | 12.32               | 20.74                   |
| Small Boats (gas)                    | 28,417            | 4,546.72            | 6,535.91            | 11,082.63               |
| Small Boats (diesel oil)             | 0                 | 0.00                |                     | 0.00                    |
| Aviation fuel                        | 4,050,258         | 40,502.58           |                     | 40,502.58               |
| Other fuel 1/                        | 1,758,157         | 35,609.08           | 0.00                | 35,609.08               |
| <b>SUB-TOTAL</b>                     | <b>15,517,689</b> | <b>1,292,749.10</b> | <b>1,716,637.10</b> | <b>3,009,386.20</b>     |
| ERT - Petroleum Products             | 360,103           | 378,108.26          |                     | 378,108.26              |
| ERT - Fossil Fuels (MMBtu)           | 0                 | 0.00                |                     | 0.00                    |
| <b>SUB-TOTAL</b>                     |                   | <b>378,108.26</b>   |                     | <b>378,108.26</b>       |
| <b>TOTAL</b>                         |                   | <b>1,670,857.36</b> | <b>1,716,637.10</b> | <b>3,387,494.46</b>     |
| <b>COUNTY OF KAUAI</b>               |                   |                     |                     |                         |
| Gasoline                             | 2,346,366         | 375,418.56          | 398,882.22          | 774,300.78              |
| Diesel Oil (off-highway)             | 621,827           | 6,218.27            |                     | 6,218.27                |
| Diesel Oil (highway)                 | 287,912           | 46,065.92           | 48,945.04           | 95,010.96               |
| 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                        | 2,372,851         | 23,728.51           |                     | 23,728.51               |
| Other fuel 1/                        | 1,276,323         | 25,526.46           | 0.00                | 25,526.46               |
| <b>SUB-TOTAL</b>                     | <b>6,905,279</b>  | <b>476,957.72</b>   | <b>447,827.26</b>   | <b>924,784.98</b>       |
| ERT - Petroleum Products             | 130,711           | 137,246.39          |                     | 137,246.39              |
| ERT - Fossil Fuels (MMBtu)           | 0                 | 0.00                |                     | 0.00                    |
| <b>SUB-TOTAL</b>                     |                   | <b>137,246.39</b>   |                     | <b>137,246.39</b>       |
| <b>TOTAL</b>                         |                   | <b>614,204.11</b>   | <b>447,827.26</b>   | <b>1,062,031.37</b>     |
| <b>SUMMARY</b>                       |                   |                     |                     |                         |
| Gasoline                             | 34,196,041        | 5,470,204.21        | 6,455,611.66        | 11,925,815.87           |
| Diesel Oil (off-highway)             | 11,391,468        | 113,914.68          |                     | 113,914.68              |
| Diesel Oil (highway)                 | 3,839,845         | 614,372.78          | 734,807.87          | 1,349,180.65            |
| Liquefied Petroleum Gas              | 2,210             | 114.92              | 122.91              | 237.83                  |
| Small Boats (gas)                    | 43,021            | 6,883.36            | 9,334.67            | 16,218.03               |
| Small Boats (diesel oil)             | 328,023           | 3,280.23            |                     | 3,280.23                |
| Aviation fuel                        | 23,874,956        | 238,749.56          |                     | 238,749.56              |
| Other fuel 1/                        | 3,176,924         | 66,519.45           | 11,467.57           | 77,987.02               |
| <b>SUB-TOTAL</b>                     | <b>76,852,488</b> | <b>6,514,039.19</b> | <b>7,211,344.68</b> | <b>13,725,383.87 **</b> |
| ERT - Petroleum Products             | 1,973,629         | 2,072,310.45        |                     | 2,072,310.45            |
| ERT - Fossil Fuels (MMBtu)           | 482,600           | 91,694.00           |                     | 91,694.00               |
| <b>SUB-TOTAL</b>                     |                   | <b>2,164,004.45</b> |                     | <b>2,164,004.45</b>     |
| <b>TOTAL</b>                         |                   | <b>8,678,043.64</b> | <b>7,211,344.68</b> | <b>15,889,388.32</b>    |

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

\*\*Fuel tax collections were \$13,785,079.80 in October 2021, of which \$59,695.93 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        |
|                                | 1,321,181.51   | 23,348.16       | 0.00              | 1,344,529.67 |

**Penalty and Interest**

|                 |                 |
|-----------------|-----------------|
| First District  | 4,000.00        |
| Second District | 0.00            |
| Third District  | 0.00            |
| Fourth District | 0.00            |
| <b>TOTAL</b>    | <b>4,000.00</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) - OCTOBER 2021

|                           | GALLONS      | STATE TAX       | COUNTY TAX      | TOTAL TAX       |
|---------------------------|--------------|-----------------|-----------------|-----------------|
| City & County of Honolulu | 4,749        | 712.35          | 783.59          | 1,495.94        |
| County of Maui            | 2,923        | 438.46          | 701.54          | 1,140.00        |
| County of Hawaii          | 0            | 0.00            | 0.00            | 0.00            |
| County of Kauai           | 0            | 0.00            | 0.00            | 0.00            |
| <b>TOTAL</b>              | <b>7,672</b> | <b>1,150.81</b> | <b>1,485.13</b> | <b>2,635.94</b> |

LIQUID FUEL TAX ALLOCATION BY FUND - OCTOBER 2021\*

| ALLOCATION OF COLLECTIONS                   | AMOUNT       | TOTAL TAX              |
|---|--------------|------------------------|
| <b>CITY &amp; COUNTY OF HONOLULU</b>        |              |                        |
| State Highway Special Fund                  | 3,596,215.35 |                        |
| State Airports Special Fund                 | 99,371.37    |                        |
| State Boating Special Fund                  | 73,348.92    | 3,768,935.64           |
| County Fuel Tax                             |              | 3,665,327.14           |
| <b>SUB-TOTAL</b>                            |              | <b>7,434,262.78</b>    |
| Environmental Response Revolving Fund       | 58,102.79    |                        |
| Energy Security Special Fund                | 57,099.43    |                        |
| Energy Systems Development Special Fund     | 94,894.86    |                        |
| Electric Vehicle Charging System Subaccount | 31,966.07    |                        |
| General Fund                                | 968,443.40   | 1,210,506.55           |
| <b>TOTAL</b>                                |              | <b>8,644,769.33</b>    |
| <b>COUNTY OF MAUI</b>                       |              |                        |
| State Highway Special Fund                  | 927,900.41   |                        |
| State Airports Special Fund                 | 75,147.10    |                        |
| State Boating Special Fund                  | 22,818.03    | 1,025,865.54           |
| County Fuel Tax:                            |              |                        |
| Island of Lanai                             | 23,114.68    |                        |
| Island of Molokai                           | 0.00         |                        |
| Island of Maui                              | 1,307,969.69 | 1,331,084.37           |
| <b>SUB-TOTAL</b>                            |              | <b>2,356,949.91</b>    |
| Environmental Response Revolving Fund       | 20,863.96    |                        |
| Energy Security Special Fund                | 16,691.17    |                        |
| Energy Systems Development Special Fund     | 33,382.34    |                        |
| Electric Vehicle Charging System Subaccount | 12,518.38    |                        |
| General Fund                                | 354,687.40   | 438,143.25             |
| <b>TOTAL</b>                                |              | <b>2,795,093.16</b>    |
| <b>COUNTY OF HAWAII</b>                     |              |                        |
| State Highway Special Fund                  | 1,239,724.05 |                        |
| State Airports Special Fund                 | 40,502.58    |                        |
| State Boating Special Fund                  | 29,688.84    | 1,309,915.47           |
| County Fuel Tax                             |              | 1,699,470.73           |
| <b>SUB-TOTAL</b>                            |              | <b>3,009,386.20</b>    |
| Environmental Response Revolving Fund       | 18,005.16    |                        |
| Energy Security Special Fund                | 14,404.12    |                        |
| Energy Systems Development Special Fund     | 28,808.25    |                        |
| Electric Vehicle Charging System Subaccount | 10,803.09    |                        |
| General Fund                                | 306,087.64   | 378,108.26             |
| <b>TOTAL</b>                                |              | <b>3,387,494.46</b>    |
| <b>COUNTY OF KAUAI</b>                      |              |                        |
| State Highway Special Fund                  | 448,696.92   |                        |
| State Airports Special Fund                 | 23,728.51    |                        |
| State Boating Special Fund                  | 9,010.56     | 481,435.99             |
| County Fuel Tax                             |              | 443,348.99             |
| <b>SUB-TOTAL</b>                            |              | <b>924,784.98</b>      |
| Environmental Response Revolving Fund       | 6,535.54     |                        |
| Energy Security Special Fund                | 5,228.43     |                        |
| Energy Systems Development Special Fund     | 10,456.87    |                        |
| Electric Vehicle Charging System Subaccount | 3,921.33     |                        |
| General Fund                                | 111,104.22   | 137,246.39             |
| <b>TOTAL</b>                                |              | <b>1,062,031.37</b>    |
| <b>SUMMARY</b>                              |              |                        |
| State Highway Special Fund                  | 6,212,536.73 |                        |
| State Airports Special Fund                 | 238,749.56   |                        |
| State Boating Special Fund                  | 134,866.35   | 6,586,152.64           |
| County Fuel Tax                             |              | 7,139,231.23           |
| <b>SUB-TOTAL</b>                            |              | <b>13,725,383.87 *</b> |
| Environmental Response Revolving Fund       | 103,507.45   |                        |
| Energy Security Special Fund                | 93,423.15    |                        |
| Energy Systems Development Special Fund     | 167,542.32   |                        |
| Electric Vehicle Charging System Subaccount | 59,208.87    |                        |
| General Fund                                | 1,740,322.66 | 2,164,004.45           |
| <b>TOTAL</b>                                |              | <b>15,889,388.32</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 \$13,785,079.80 in October 2021, of which \$59,695.93 could not be distributed because the required tax returns were not yet available.