

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,649,567 *	3,292,886.22	3,395,029.61	6,687,915.83
Diesel Oil (off-highway)	4,679,118	46,791.18		46,791.18
Diesel Oil (highway)	2,724,316	435,890.56	449,512.14	885,402.70
Liquefied Petroleum Gas	2,379	123.72	128.46	252.18
Small Boats (gas)	74,892	11,982.72	12,357.18	24,339.90
Small Boats (diesel oil)	432,039	4,320.39		4,320.39
Aviation fuel	9,980,910	99,809.10		99,809.10
Other fuel 1/	112,284	4,491.36	9,319.57	13,810.93
SUB-TOTAL	38,655,505	3,896,295.25	3,866,346.96	7,762,642.21
ERT - Petroleum Products	1,045,017	1,097,267.40		1,097,267.40
ERT - Fossil Fuels (MMBtu)	449,936	85,487.84		85,487.84
SUB-TOTAL		1,182,755.24		1,182,755.24
TOTAL		5,079,050.49	3,866,346.96	8,945,397.45
COUNTY OF MAUI				
Gasoline	5,238,130 *	836,219.35	1,254,114.47	2,090,333.82
Diesel Oil (off-highway)	4,531,910	45,319.10		45,319.10
Diesel Oil (highway)	486,260	77,801.60	116,702.40	194,504.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	6,090	974.40	1,461.60	2,436.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	8,230,415	82,304.15		82,304.15
Other fuel 1/	23,032	607.97	1,525.47	2,133.44
SUB-TOTAL	18,515,837	1,043,226.57	1,373,803.94	2,417,030.51
ERT - Petroleum Products	430,153	451,660.27		451,660.27
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		451,660.27		451,660.27
TOTAL 3/		1,494,886.84	1,373,803.94	2,868,690.78
COUNTY OF HAWAII				
Gasoline	6,733,602 *	1,075,483.47	1,545,826.09	2,621,309.56
Diesel Oil (off-highway)	2,540,862	25,408.62		25,408.62
Diesel Oil (highway)	1,061,901	169,904.16	244,237.23	414,141.39
Liquefied Petroleum Gas	49	2.55	3.72	6.27
Small Boats (gas)	28,151	4,504.16	6,474.73	10,978.89
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,256,669	42,566.69		42,566.69
Other fuel 1/	817,231	16,632.00	0.00	16,632.00
SUB-TOTAL	15,438,465	1,334,501.65	1,796,541.77	3,131,043.42
ERT - Petroleum Products	359,851	377,843.96		377,843.96
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		377,843.96		377,843.96
TOTAL		1,712,345.61	1,796,541.77	3,508,887.38
COUNTY OF KAUAI				
Gasoline	2,375,889 *	379,905.69	403,633.04	783,538.73
Diesel Oil (off-highway)	573,535	5,735.35		5,735.35
Diesel Oil (highway)	250,093	40,014.88	42,515.81	82,530.69
Liquefied Petroleum Gas	31	1.61	1.74	3.35
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,335,017	23,350.17		23,350.17
Other fuel 1/	575,610	11,512.20	0.00	11,512.20
SUB-TOTAL	6,110,175	460,519.90	446,150.59	906,670.49
ERT - Petroleum Products	120,938	126,985.32		126,985.32
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		126,985.32		126,985.32
TOTAL		587,505.22	446,150.59	1,033,655.81
SUMMARY				
Gasoline	34,997,188	5,584,494.73	6,598,603.21	12,183,097.94
Diesel Oil (off-highway)	12,325,425	123,254.25		123,254.25
Diesel Oil (highway)	4,522,570	723,611.20	852,967.58	1,576,578.78
Liquefied Petroleum Gas	2,459	127.88	133.92	261.80
Small Boats (gas)	109,133	17,461.28	20,293.51	37,754.79
Small Boats (diesel oil)	432,039	4,320.39		4,320.39
Aviation fuel	24,803,011	248,030.11		248,030.11
Other fuel 1/	1,528,157	33,243.53	10,845.04	44,088.57
SUB-TOTAL	78,719,982	6,734,543.37	7,482,843.26	14,217,386.63 **
ERT - Petroleum Products	1,955,959	2,053,756.95		2,053,756.95
ERT - Fossil Fuels (MMBtu)	449,936	85,487.84		85,487.84
SUB-TOTAL		2,139,244.79		2,139,244.79
TOTAL		8,873,788.16	7,482,843.26	16,356,631.42

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

**Fuel tax collections were \$14,195,052.93 in November 2021, of which \$22,333.70 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
	1,351,786.58	22,017.36	0.00	1,373,803.94

Penalty and Interest

First District	4,000.00
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	4,000.00

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) - NOVEMBER 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	73,630	11,044.50	12,148.96	23,193.46
County of Maui	12,611	1,891.61	3,026.57	4,918.18
County of Hawaii	12,619	1,892.85	2,902.37	4,795.22
County of Kauai	1,577	236.55	268.09	504.64
TOTAL	100,437	15,065.51	18,345.99	33,411.50

LIQUID FUEL TAX ALLOCATION BY FUND - NOVEMBER 2021*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,758,521.29	
State Airports Special Fund	99,809.10	
State Boating Special Fund	76,628.33	3,934,958.72
County Fuel Tax		3,827,683.49
SUB-TOTAL		7,762,642.21
Environmental Response Revolving Fund	56,750.19	
Energy Security Special Fund	55,298.74	
Energy Systems Development Special Fund	92,600.05	
Electric Vehicle Charging System Subaccount	31,350.50	
General Fund	946,755.76	1,182,755.24
TOTAL		8,945,397.45
COUNTY OF MAUI		
State Highway Special Fund	951,313.20	
State Airports Special Fund	82,304.15	
State Boating Special Fund	23,347.26	1,056,964.61
County Fuel Tax:		
Island of Lanai	21,797.19	
Island of Molokai	0.00	
Island of Maui	1,338,268.71	1,360,065.90
SUB-TOTAL		2,417,030.51
Environmental Response Revolving Fund	21,507.63	
Energy Security Special Fund	17,206.11	
Energy Systems Development Special Fund	34,412.21	
Electric Vehicle Charging System Subaccount	12,904.58	
General Fund	365,629.74	451,660.27
TOTAL		2,868,690.78
COUNTY OF HAWAII		
State Highway Special Fund	1,279,015.61	
State Airports Special Fund	42,566.69	
State Boating Special Fund	30,884.77	1,352,467.07
County Fuel Tax		1,778,576.35
SUB-TOTAL		3,131,043.42
Environmental Response Revolving Fund	17,992.57	
Energy Security Special Fund	14,394.06	
Energy Systems Development Special Fund	28,788.11	
Electric Vehicle Charging System Subaccount	10,795.54	
General Fund	305,873.68	377,843.96
TOTAL		3,508,887.38
COUNTY OF KAUAI		
State Highway Special Fund	432,798.03	
State Airports Special Fund	23,350.17	
State Boating Special Fund	8,833.21	464,981.41
County Fuel Tax		441,689.08
SUB-TOTAL		906,670.49
Environmental Response Revolving Fund	6,046.92	
Energy Security Special Fund	4,837.54	
Energy Systems Development Special Fund	9,675.07	
Electric Vehicle Charging System Subaccount	3,628.15	
General Fund	102,797.64	126,985.32
TOTAL		1,033,655.81
SUMMARY		
State Highway Special Fund	6,421,648.13	
State Airports Special Fund	248,030.11	
State Boating Special Fund	139,693.57	6,809,371.81
County Fuel Tax		7,408,014.82
SUB-TOTAL		14,217,386.63 *
Environmental Response Revolving Fund	102,297.31	
Energy Security Special Fund	91,736.45	
Energy Systems Development Special Fund	165,475.44	
Electric Vehicle Charging System Subaccount	58,678.77	
General Fund	1,721,056.82	2,139,244.79
TOTAL		16,356,631.42

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 \$14,195,052.93 in November 2021, of which \$22,333.70 could not be distributed because the required tax returns were not yet available.