

LIQUID FUEL TAX BASE & TAX COLLECTIONS - CALENDAR YEAR ENDING DECEMBER 31, 2021**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	248,815,594 *	39,766,286.36	41,005,943.68	80,772,230.04
Diesel Oil (off-highway)	43,809,361	438,093.61		438,093.61
Diesel Oil (highway)	23,134,438	3,701,439.98	3,817,182.43	7,518,622.41
Liquefied Petroleum Gas (highway)	18,563	965.35	1,002.36	1,967.71
Small Boats (gasoline)	352,199	56,351.84	58,112.88	114,464.72
Small Boats (diesel oil)	4,999,782	49,997.82		49,997.82
Aviation Fuel	101,383,800	1,013,838.00		1,013,838.00
Other Fuel 1/	1,371,123	54,844.92	113,803.22	168,648.14
SUB-TOTAL	423,884,861	45,081,817.88	44,996,044.57	90,077,862.45
ERT - Petroleum Products (barrel) 2/	11,930,599	12,527,129.15		12,527,129.15
ERT - Fossil Fuels (MMBtu) 2/	5,447,149	1,034,958.34		1,034,958.34
SUB-TOTAL		13,562,087.49		13,562,087.49
TOTAL		58,643,905.37	44,996,044.57	103,639,949.94
COUNTY OF MAUI				
Gasoline	61,299,686 *	9,794,648.90	14,690,658.47	24,485,307.37
Diesel Oil (off-highway)	50,080,333	500,803.33		500,803.33
Diesel Oil (highway)	5,441,525	870,643.93	1,306,189.80	2,176,833.73
Liquefied Petroleum Gas (highway)	53	2.75	6.10	8.85
Small Boats (gasoline)	56,568	9,050.88	13,576.32	22,627.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	91,162,616	911,626.16		911,626.16
Other Fuel 1/	226,843	5,508.76	17,357.41	22,866.17
SUB-TOTAL	208,267,623	12,092,284.71	16,027,788.10	28,120,072.81
ERT - Petroleum Products (barrel) 2/	5,148,574	5,406,002.86		5,406,002.86
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		5,406,002.86		5,406,002.86
TOTAL 3/		17,498,287.57	16,027,788.10	33,526,075.67
COUNTY OF HAWAII				
Gasoline	77,508,090 *	12,387,417.15	17,805,582.25	30,192,999.40
Diesel Oil (off-highway)	31,893,236	318,932.36		318,932.36
Diesel Oil (highway)	13,505,607	2,160,897.12	3,106,289.61	5,267,186.73
Liquefied Petroleum Gas (highway)	1,334	69.37	101.38	170.75
Small Boats (gasoline)	335,613	53,698.08	77,190.99	130,889.07
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	47,146,992	471,469.92		471,469.92
Other Fuel 1/	13,324,412	270,613.96	0.00	270,613.96
SUB-TOTAL	183,715,284	15,663,097.96	20,989,164.23	36,652,262.19
ERT - Petroleum Products (barrel) 2/	4,541,450	4,768,522.13		4,768,522.13
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		4,768,522.13		4,768,522.13
TOTAL		20,431,620.09	20,989,164.23	41,420,784.32
COUNTY OF KAUAI				
Gasoline	26,800,079 *	4,285,055.99	4,552,662.56	8,837,718.55
Diesel Oil (off-highway)	5,335,386	53,353.86		53,353.86
Diesel Oil (highway)	3,093,056	494,888.96	525,819.52	1,020,708.48
Liquefied Petroleum Gas (highway)	427	22.20	23.92	46.12
Small Boats (gasoline)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	18,534,210	185,342.10		185,342.10
Other Fuel 1/	11,151,504	223,030.08	0.00	223,030.08
SUB-TOTAL	64,914,662	5,241,693.19	5,078,506.00	10,320,199.19
ERT - Petroleum Products (barrel) 2/	1,276,390	1,340,209.05		1,340,209.05
ERT - Fossil Fuels (MMBtu) 2/	114,982	21,846.55		21,846.55
SUB-TOTAL		1,362,055.60		1,362,055.60
TOTAL		6,603,748.79	5,078,506.00	11,682,254.79
SUMMARY				
Gasoline	414,423,449	66,233,408.40	78,054,846.96	144,288,255.36
Diesel Oil (off-highway)	131,118,316	1,311,183.16		1,311,183.16
Diesel Oil (highway)	45,174,625	7,227,869.99	8,755,481.36	15,983,351.35
Liquefied Petroleum Gas (highway)	20,377	1,059.67	1,133.76	2,193.43
Small Boats (gasoline)	744,380	119,100.80	148,880.19	267,980.99
Small Boats (diesel oil)	4,999,782	49,997.82		49,997.82
Aviation Fuel	258,227,618	2,582,276.18		2,582,276.18
Other Fuel 1/	26,073,882	553,997.72	131,160.63	685,158.35
SUB-TOTAL	880,782,430	78,078,893.74	87,091,502.90	165,170,396.64 **
ERT - Petroleum Products (barrel) 2/	22,897,013	24,041,863.19		24,041,863.19
ERT - Fossil Fuels (MMBtu) 2/	5,562,131	1,056,804.89		1,056,804.89
SUB-TOTAL		25,098,668.08		25,098,668.08
TOTAL		103,177,561.82	87,091,502.90	190,269,064.72

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

**Fuel tax collections were \$165,231,514.92 for calendar year 2021, of which \$61,118.28 could not be distributed because the required tax returns were not 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
	15,772,528.90	255,259.20	0.00	16,027,788.10

Penalty and Interest

First District	39,418.21
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	39,418.21

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) - CALENDAR YEAR ENDING DECEMBER 31, 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	294,724	44,208.64	48,629.50	92,838.14
County of Maui	88,633	13,294.95	21,271.93	34,566.88
County of Hawaii	92,515	13,877.25	21,278.45	35,155.70
County of Kauai	19,711	2,956.65	3,350.87	6,307.52
TOTAL	495,583	74,337.49	94,530.75	168,868.24

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - CALENDAR YEAR ENDING DECEMBER 31, 2021*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	43,627,300.08	
State Airports Special Fund	1,013,838.00	
State Boating Special Fund	890,640.25	45,531,778.33
County Fuel Tax		44,546,084.12
SUB-TOTAL		90,077,862.45
Environmental Response Revolving Fund	651,001.45	
Energy Security Special Fund	697,519.27	
Energy Systems Development Special Fund	1,177,152.59	
Agricultural Development & Food Security Fund	930,545.46	
Electric Vehicle Charging System Subaccount	187,275.47	
General Fund	9,918,593.25	13,562,087.49
TOTAL		103,639,949.94
COUNTY OF MAUI		
State Highway Special Fund	11,068,851.96	
State Airports Special Fund	911,626.16	
State Boating Special Fund	272,084.47	12,252,562.59
Electric Vehicle Charging System Subaccount		
County Fuel Tax:		
Island of Lanai	252,706.61	
Island of Molokai	0.00	
Island of Maui	15,614,803.61	15,867,510.22
SUB-TOTAL		28,120,072.81
Environmental Response Revolving Fund	257,428.70	
Energy Security Special Fund	231,156.99	
Energy Systems Development Special Fund	462,313.94	
Agricultural Development & Food Security Fund	378,210.12	
Electric Vehicle Charging System Subaccount	78,815.20	
General Fund	3,998,077.91	5,406,002.86
TOTAL		33,526,075.67
COUNTY OF HAWAII		
State Highway Special Fund	15,039,711.76	
State Airports Special Fund	471,469.92	
State Boating Special Fund	361,807.92	15,872,989.60
County Fuel Tax		20,779,272.59
SUB-TOTAL		36,652,262.19
Environmental Response Revolving Fund	227,072.49	
Energy Security Special Fund	205,006.06	
Energy Systems Development Special Fund	410,012.11	
Agricultural Development & Food Security Fund	350,221.01	
Electric Vehicle Charging System Subaccount	66,199.29	
General Fund	3,510,011.17	4,768,522.13
TOTAL		41,420,784.32
COUNTY OF KAUAI		
State Highway Special Fund	5,005,787.58	
State Airports Special Fund	185,342.10	
State Boating Special Fund	101,348.57	5,292,478.25
County Fuel Tax		5,027,720.94
SUB-TOTAL		10,320,199.19
Environmental Response Revolving Fund	64,969.28	
Energy Security Special Fund	59,754.32	
Energy Systems Development Special Fund	114,909.39	
Agricultural Development & Food Security Fund	82,188.83	
Electric Vehicle Charging System Subaccount	22,543.81	
General Fund	1,017,689.97	1,362,055.60
TOTAL		11,682,254.79
SUMMARY		
State Highway Special Fund	74,741,651.38	
State Airports Special Fund	2,582,276.18	
State Boating Special Fund	1,625,881.21	78,949,808.77
County Fuel Tax		86,220,587.87
SUB-TOTAL		165,170,396.64 *
Environmental Response Revolving Fund	1,200,471.92	
Energy Security Special Fund	1,193,436.64	
Energy Systems Development Special Fund	2,164,388.03	
Agricultural Development & Food Security Fund	1,741,165.42	
Electric Vehicle Charging System Subaccount	354,833.77	
General Fund	18,444,372.30	25,098,668.08
TOTAL		190,269,064.72

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 \$165,231,514.92 for calendar year 2021, of which \$61,118.28 could not be distributed because the required tax returns were not available.

COMPARISON OF LIQUID FUEL TAX COLLECTIONS AND ALLOCATION FOR
TWO YEARS ENDING DECEMBER 31, 2021

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	12/31/2021*	12/31/2020**	
TAX BASE - GALLONS			
Gasoline	414,423,449.05	372,276,307.54	42,147,141.51
Diesel Oil (off-highway)	131,118,316.00	136,243,207.26	(5,124,891.26)
Diesel Oil (highway)	45,174,625.37	40,847,869.99	4,326,755.38
Liquefied Petroleum Gas (highway)	20,377.33	14,319.07	6,058.26
Small Boats (gasoline)	744,380.16	1,188,471.14	(444,090.98)
Small Boats (diesel oil)	4,999,782.00	3,381,786.00	1,617,996.00
Aviation Fuel	258,227,618.00	143,790,289.00	114,437,329.00
Other Fuel 1/	26,073,882.14	25,948,072.13	125,810.01
TOTAL GALLONS	880,782,430.05	723,690,322.13	157,092,107.92
ERT - Petroleum Products (barrel) 2/	22,897,012.58	21,355,139.37	1,541,873.21
ERT - Fossil Fuels (MMBtu) 2/	5,562,131.00	4,855,688.00	706,443.00
AMOUNT OF TAX - DOLLARS			
Gasoline	144,288,255.36	128,887,712.68	15,400,542.68
Diesel Oil (off-highway)	1,311,183.16	1,362,432.07	(51,248.91)
Diesel Oil (highway)	15,983,351.35	14,332,152.93	1,651,198.42
Liquefied Petroleum Gas (highway)	2,193.43	1,575.45	617.98
Small Boats (gasoline)	267,980.99	408,891.33	(140,910.34)
Small Boats (diesel oil)	49,997.82	33,817.86	16,179.96
Aviation Fuel	2,582,276.18	1,437,902.89	1,144,373.29
Other Fuel 1/	685,158.35	688,885.53	(3,727.18)
SUB-TOTAL	165,170,396.64	147,153,370.74	18,017,025.90
ERT - Petroleum Products (barrel) 2/	24,041,863.19	22,422,896.34	1,618,966.85
ERT - Fossil Fuels (MMBtu) 2/	1,056,804.89	922,580.72	134,224.17
SUB-TOTAL	25,098,668.08	23,345,477.06	1,753,191.02
TOTAL	190,269,064.72	170,498,847.80	19,770,216.92

ALLOCATION OF COLLECTIONS	YEAR ENDING		DIFFERENCE
	12/31/2021*	12/31/2020**	
STATE - DOLLARS			
Highway Special Fund	74,741,651.38	67,470,201.39	7,271,449.99
Airports Special Fund	2,582,276.18	1,437,902.89	1,144,373.29
Boating Special Fund	1,625,881.21	1,457,154.66	168,726.55
SUB-TOTAL	78,949,808.77	70,365,258.94	8,584,549.83
Environmental Response Revolving Fund	1,200,471.92	1,116,313.85	84,158.07
Energy Security Special Fund	1,193,436.64	1,213,427.61	(19,990.97)
Energy Systems Development Special Fund	2,164,388.03	2,232,627.74	(68,239.71)
Agricultural Development & Food Security Fund	1,741,165.42	3,348,941.57	(1,607,776.15)
Electric Vehicle Charging System Subaccount	354,833.77	0.00	354,833.77
General Fund	18,444,372.30	15,434,166.29	3,010,206.01
SUB-TOTAL	25,098,668.08	23,345,477.06	1,753,191.02
TOTAL	104,048,476.85	93,710,736.00	10,337,740.85
COUNTY - DOLLARS			
City & County of Honolulu	44,546,084.12	41,202,634.08	3,343,450.04
County of Maui	15,867,510.22	12,844,802.88	3,022,707.34
Island of Lanai	252,706.61	183,984.54	68,722.07
Island of Molokai	0.00	0.00	0.00
Island of Maui	15,614,803.61	12,660,818.34	2,953,985.27
County of Hawaii	20,779,272.59	18,270,063.30	2,509,209.29
County of Kauai	5,027,720.94	4,470,611.54	557,109.40
TOTAL	86,220,587.87	76,788,111.80	9,432,476.07

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.

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.

*Fuel tax collections were \$165,231,514.92 for calendar year 2021, of which \$61,118.28 could not be distributed because the required tax returns were not available.

**Fuel tax collections were \$146,560,018.33 for calendar year 2020. A total of \$593,352.41 in undistributed fuel taxes from previous years were included in several monthly reports in calendar year 2020.