

LIQUID FUEL TAX BASE & TAX COLLECTIONS - FISCAL YEAR ENDING JUNE 30, 2021**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	230,756,169.32 *	36,860,857.79	38,008,625.94	74,869,483.73
Diesel Oil (off-highway)	41,320,110.00	413,201.10		413,201.10
Diesel Oil (highway)	20,845,606.21	3,335,251.08	3,439,525.26	6,774,776.34
Liquefied Petroleum Gas (highway)	12,692.08	660.02	685.34	1,345.36
Small Boats (gasoline)	450,634.50	72,101.50	74,354.71	146,456.21
Small Boats (diesel oil)	4,617,515.00	46,175.15		46,175.15
Aviation Fuel	62,705,004.00	627,050.04		627,050.04
Other Fuel 1/	1,440,375.14	57,615.00	119,551.14	177,166.14
SUB-TOTAL	362,148,106.25	41,412,911.68	41,642,742.39	83,055,654.07
ERT - Petroleum Products (barrel) 2/	11,323,740.48	11,889,927.50		11,889,927.50
ERT - Fossil Fuels (MMBtu) 2/	4,426,499.90	841,034.98		841,034.98
SUB-TOTAL		12,730,962.48		12,730,962.48
TOTAL		54,143,874.16	41,642,742.39	95,786,616.55
COUNTY OF MAUI				
Gasoline	52,299,198.00 *	8,348,515.83	12,483,878.20	20,832,394.03
Diesel Oil (off-highway)	45,762,783.00	457,627.83		457,627.83
Diesel Oil (highway)	4,931,119.00	788,979.04	1,180,179.15	1,969,158.19
Liquefied Petroleum Gas (highway)	107.00	5.56	12.31	17.87
Small Boats (gasoline)	46,453.00	7,432.48	11,101.56	18,534.04
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation Fuel	43,971,837.00	439,718.37		439,718.37
Other Fuel 1/	214,340.95	6,323.37	10,956.32	17,279.69
SUB-TOTAL	147,225,837.95	10,048,602.48	13,686,127.54	23,734,730.02
ERT - Petroleum Products (barrel) 2/	4,367,133.56	4,585,490.24		4,585,490.24
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		4,585,490.24		4,585,490.24
TOTAL 3/		14,634,092.72	13,686,127.54	28,320,220.26
COUNTY OF HAWAII				
Gasoline	71,061,566.00 *	11,354,059.61	16,319,947.39	27,674,007.00
Diesel Oil (off-highway)	33,905,566.00	339,055.66		339,055.66
Diesel Oil (highway)	11,158,203.00	1,785,312.48	2,566,386.69	4,351,699.17
Liquefied Petroleum Gas (highway)	1,666.02	86.64	126.61	213.25
Small Boats (gasoline)	288,878.00	46,220.48	66,441.94	112,662.42
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation Fuel	29,751,777.00	297,517.77		297,517.77
Other Fuel 1/	12,401,489.00	251,587.22	0.00	251,587.22
SUB-TOTAL	158,569,145.02	14,073,839.86	18,952,902.63	33,026,742.49
ERT - Petroleum Products (barrel) 2/	4,676,536.52	4,910,363.36		4,910,363.36
ERT - Fossil Fuels (MMBtu) 2/	0.00	0.00		0.00
SUB-TOTAL		4,910,363.36		4,910,363.36
TOTAL		18,984,203.22	18,952,902.63	37,937,105.85
COUNTY OF KAUAI				
Gasoline	23,245,887.00 *	3,714,023.22	3,945,772.93	7,659,796.15
Diesel Oil (off-highway)	2,836,904.00	28,369.04		28,369.04
Diesel Oil (highway)	2,959,665.00	473,546.40	503,143.05	976,689.45
Liquefied Petroleum Gas (highway)	628.98	32.71	35.22	67.93
Small Boats (gasoline)	0.00	0.00	0.00	0.00
Small Boats (diesel oil)	0.00	0.00		0.00
Aviation Fuel	5,701,527.00	57,015.27		57,015.27
Other Fuel 1/	8,835,460.00	176,708.90	0.00	176,708.90
SUB-TOTAL	43,580,071.98	4,449,695.54	4,448,951.20	8,898,646.74
ERT - Petroleum Products (barrel) 2/	1,023,104.01	1,074,259.19		1,074,259.19
ERT - Fossil Fuels (MMBtu) 2/	244,898.10	46,530.64		46,530.64
SUB-TOTAL		1,120,789.83		1,120,789.83
TOTAL		5,570,485.37	4,448,951.20	10,019,436.57
SUMMARY				
Gasoline	377,362,820.32	60,277,456.45	70,758,224.46	131,035,680.91
Diesel Oil (off-highway)	123,825,363.00	1,238,253.63		1,238,253.63
Diesel Oil (highway)	39,894,593.21	6,383,089.00	7,689,234.15	14,072,323.15
Liquefied Petroleum Gas (highway)	15,094.08	784.93	859.48	1,644.41
Small Boats (gasoline)	785,965.50	125,754.46	151,898.21	277,652.67
Small Boats (diesel oil)	4,617,515.00	46,175.15		46,175.15
Aviation Fuel	142,130,145.00	1,421,301.45		1,421,301.45
Other Fuel 1/	22,891,665.09	492,234.49	130,507.46	622,741.95
SUB-TOTAL	711,523,161.20	69,985,049.56	78,730,723.76	148,715,773.32 **
ERT - Petroleum Products (barrel) 2/	21,390,514.57	22,460,040.29		22,460,040.29
ERT - Fossil Fuels (MMBtu) 2/	4,671,398.00	887,565.62		887,565.62
SUB-TOTAL		23,347,605.91		23,347,605.91
TOTAL		93,332,655.47	78,730,723.76	172,063,379.23

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

**Fuel tax collections were \$148,462,476.07 for fiscal year 2021. A total of \$253,297.25 in undistributed fuel taxes from previous years were included in several monthly reports in fiscal year 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.

3/ Segregation of Maui County:

	Island of Maui	Island of Lanai	Island of Molokai	Total
	13,485,882.40	200,245.14	0.00	13,686,127.54

Penalty and Interest

First District	24,002.40
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	24,002.40

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) - FISCAL YEAR ENDING JUNE 30, 2021

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	400,861.24	60,129.19	66,142.10	126,271.29
County of Maui	107,323.46	16,098.52	25,757.63	41,856.15
County of Hawaii	105,273.00	15,790.95	24,212.79	40,003.74
County of Kauai	35,458.00	5,318.70	6,027.86	11,346.56
TOTAL	648,915.70	97,337.35	122,140.39	219,477.74

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - FISCAL YEAR ENDING JUNE 30, 2021*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	40,378,003.02	
State Airports Special Fund	627,050.04	
State Boating Special Fund	824,286.04	41,829,339.10
County Fuel Tax		41,226,314.97
SUB-TOTAL		83,055,654.07
Environmental Response Revolving Fund	610,452.02	
Energy Security Special Fund	698,982.01	
Energy Systems Development Special Fund	1,220,904.02	
Agricultural Development & Food Security Fund	1,831,356.04	
General Fund	8,369,268.39	12,730,962.48
TOTAL		95,786,616.55
COUNTY OF MAUI		
State Highway Special Fund	9,512,795.27	
State Airports Special Fund	439,718.37	
State Boating Special Fund	232,950.11	10,185,463.75
County Fuel Tax:		
Island of Lanai	198,242.69	
Island of Molokai	0.00	
Island of Maui	13,351,023.58	13,549,266.27
SUB-TOTAL		23,734,730.02
Environmental Response Revolving Fund	218,356.68	
Energy Security Special Fund	218,356.68	
Energy Systems Development Special Fund	436,713.37	
Agricultural Development & Food Security Fund	655,070.04	
General Fund	3,056,993.47	4,585,490.24
TOTAL		28,320,220.26
COUNTY OF HAWAII		
State Highway Special Fund	13,638,558.87	
State Airports Special Fund	297,517.77	
State Boating Special Fund	327,292.25	14,263,368.89
County Fuel Tax		18,763,373.60
SUB-TOTAL		33,026,742.49
Environmental Response Revolving Fund	233,826.84	
Energy Security Special Fund	233,826.84	
Energy Systems Development Special Fund	467,653.65	
Agricultural Development & Food Security Fund	701,480.48	
General Fund	3,273,575.55	4,910,363.36
TOTAL		37,937,105.85
COUNTY OF KAUAI		
State Highway Special Fund	4,348,753.47	
State Airports Special Fund	57,015.27	
State Boating Special Fund	88,416.31	4,494,185.05
County Fuel Tax		4,404,461.69
SUB-TOTAL		8,898,646.74
Environmental Response Revolving Fund	53,604.16	
Energy Security Special Fund	58,502.13	
Energy Systems Development Special Fund	107,208.39	
Agricultural Development & Food Security Fund	160,812.55	
General Fund	740,662.60	1,120,789.83
TOTAL		10,019,436.57
SUMMARY		
State Highway Special Fund	67,878,110.63	
State Airports Special Fund	1,421,301.45	
State Boating Special Fund	1,472,944.71	70,772,356.79
County Fuel Tax		77,943,416.53
SUB-TOTAL		148,715,773.32 *
Environmental Response Revolving Fund	1,116,239.70	
Energy Security Special Fund	1,209,667.66	
Energy Systems Development Special Fund	2,232,479.43	
Agricultural Development & Food Security Fund	3,348,719.11	
General Fund	15,440,500.01	23,347,605.91
TOTAL		172,063,379.23

Effective July 1, 2015, the environmental response tax (ERT) includes a tax on fossil fuels (not including petroleum products) at \$0.19 per million British thermal units.

Effective July 1, 2019, the allocation of ERT to the energy security special fund changes from 15 cents to 5 cents of the tax on each barrel.

*Fuel tax collections were \$148,462,476.07 for fiscal year 2021. A total of \$253,297.25 in undistributed fuel taxes from previous years were included in several monthly reports in fiscal year 2021.

COMPARISON OF LIQUID FUEL TAX COLLECTIONS AND ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 2021

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	06/30/2021*	6/30/2020**	
TAX BASE - GALLONS			
Gasoline	377,362,820.32	430,202,763.82	(52,839,943.50)
Diesel Oil (off-highway)	123,825,363.00	153,460,721.32	(29,635,358.32)
Diesel Oil (highway)	39,894,593.21	43,596,197.77	(3,701,604.56)
Liquefied Petroleum Gas (highway)	15,094.08	11,449.86	3,644.22
Small Boats (gasoline)	785,965.50	1,352,408.37	(566,442.87)
Small Boats (diesel oil)	4,617,515.00	3,365,627.00	1,251,888.00
Aviation Fuel	142,130,145.00	238,438,067.00	(96,307,922.00)
Other Fuel 1/	22,891,665.09	36,619,312.96	(13,727,647.87)
TOTAL GALLONS	711,523,161.20	907,046,548.10	(195,523,386.90)
ERT - Petroleum Products (barrel) 2/	21,390,514.57	23,787,386.48	(2,396,871.91)
ERT - Fossil Fuels (MMBtu) 2/	4,671,398.00	5,930,592.73	(1,259,194.73)
AMOUNT OF TAX - DOLLARS			
Gasoline	131,035,680.91	148,621,322.62	(17,585,641.71)
Diesel Oil (off-highway)	1,238,253.63	1,534,607.21	(296,353.58)
Diesel Oil (highway)	14,072,323.15	15,223,052.35	(1,150,729.20)
Liquefied Petroleum Gas (highway)	1,644.41	1,265.82	378.59
Small Boats (gasoline)	277,652.67	466,239.35	(188,586.68)
Small Boats (diesel oil)	46,175.15	33,656.27	12,518.88
Aviation Fuel	1,421,301.45	2,384,380.67	(963,079.22)
Other Fuel 1/	622,741.95	891,103.09	(268,361.14)
SUB-TOTAL	148,715,773.32	169,155,627.38	(20,439,854.06)
ERT - Petroleum Products (barrel) 2/	22,460,040.29	24,976,755.82	(2,516,715.53)
ERT - Fossil Fuels (MMBtu) 2/	887,565.62	1,126,812.62	(239,247.00)
SUB-TOTAL	23,347,605.91	26,103,568.44	(2,755,962.53)
TOTAL	172,063,379.23	195,259,195.82	(23,195,816.59)

ALLOCATION OF COLLECTIONS	YEAR ENDING		DIFFERENCE
	06/30/2021*	6/30/2020**	
STATE - DOLLARS			
Highway Special Fund	67,878,110.63	77,517,986.11	(9,639,875.48)
Airports Special Fund	1,421,301.45	2,384,380.67	(963,079.22)
Boating Special Fund	1,472,944.71	1,667,712.47	(194,767.76)
SUB-TOTAL	70,772,356.79	81,570,079.25	(10,797,722.46)
Environmental Response Revolving Fund	1,116,239.70	1,248,675.28	(132,435.58)
Energy Security Special Fund	1,209,667.66	1,367,287.13	(157,619.47)
Energy Systems Development Special Fund	2,232,479.43	2,497,350.53	(264,871.10)
Agricultural Development & Food Security Fund	3,348,719.11	3,746,025.79	(397,306.68)
General Fund	15,440,500.01	17,244,229.71	(1,803,729.70)
SUB-TOTAL	23,347,605.91	26,103,568.44	(2,755,962.53)
TOTAL	94,119,962.70	107,673,647.69	(13,553,684.99)
COUNTY - DOLLARS			
City & County of Honolulu	41,226,314.97	47,042,604.54	(5,816,289.57)
County of Maui	13,549,266.27	15,207,233.49	(1,657,967.22)
Island of Lanai	198,242.69	226,462.22	(28,219.53)
Island of Molokai	0.00	0.00	0.00
Island of Maui	13,351,023.58	14,980,771.27	(1,629,747.69)
County of Hawaii	18,763,373.60	20,108,061.89	(1,344,688.29)
County of Kauai	4,404,461.69	5,227,648.21	(823,186.52)
TOTAL	77,943,416.53	87,585,548.13	(9,642,131.60)

Effective July 1, 2019, the allocation of the environmental response tax (ERT) to the energy security special fund changes from 15 cents to 5 cents of the tax on each barrel.

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 \$148,462,476.07 for fiscal year 2021. A total of \$253,297.25 in undistributed fuel taxes from previous years were included in several monthly reports in fiscal year 2021.

**Fuel tax collections were \$169,413,263.18 for fiscal year 2020, of which \$257,635.80 could not be distributed because the required tax returns were not available.