

LIQUID FUEL TAX BASE & TAX COLLECTIONS - JANUARY 2022

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,718,248 *	3,310,990.88	3,414,189.25	6,725,180.13
Diesel Oil (off-highway)	5,257,557	52,575.57		52,575.57
Diesel Oil (highway)	2,232,003	357,084.65	368,280.52	725,365.17
Liquefied Petroleum Gas	1,283	66.72	69.28	136.00
Small Boats (gas)	67,478	10,796.48	11,133.87	21,930.35
Small Boats (diesel oil)	367,680	3,676.80		3,676.80
Aviation fuel	10,603,141	106,031.41		106,031.41
Other fuel 1/	119,047	4,761.88	9,880.91	14,642.79
SUB-TOTAL	39,366,437	3,845,984.39	3,803,553.83	7,649,538.22
ERT - Petroleum Products	1,009,621	1,060,102.49		1,060,102.49
ERT - Fossil Fuels (MMBtu)	498,957	94,801.83		94,801.83
SUB-TOTAL		1,154,904.32		1,154,904.32
TOTAL		5,000,888.71	3,803,553.83	8,804,442.54
COUNTY OF MAUI				
Gasoline	5,265,652 *	841,612.12	1,262,328.96	2,103,941.08
Diesel Oil (off-highway)	5,355,866	53,558.66		53,558.66
Diesel Oil (highway)	470,546	75,287.36	112,931.04	188,218.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	10,050	1,608.00	2,412.00	4,020.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	9,422,386	94,223.86		94,223.86
Other fuel 1/	20,022	527.38	1,331.67	1,859.05
SUB-TOTAL	20,544,522	1,066,817.38	1,379,003.67	2,445,821.05
ERT - Petroleum Products	447,665	470,047.92		470,047.92
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		470,047.92		470,047.92
TOTAL 3/		1,536,865.30	1,379,003.67	2,915,868.97
COUNTY OF HAWAII				
Gasoline	7,028,148 *	1,121,042.13	1,611,166.33	2,732,208.46
Diesel Oil (off-highway)	1,806,889	18,068.89		18,068.89
Diesel Oil (highway)	963,557	154,169.12	221,618.11	375,787.23
Liquefied Petroleum Gas	23	1.19	1.75	2.94
Small Boats (gas)	27,839	4,454.24	6,402.97	10,857.21
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,782,594	47,825.94		47,825.94
Other fuel 1/	1,194,746	24,400.76	0.00	24,400.76
SUB-TOTAL	15,803,796	1,369,962.27	1,839,189.16	3,209,151.43
ERT - Petroleum Products	333,178	349,836.41		349,836.41
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		349,836.41		349,836.41
TOTAL		1,719,798.68	1,839,189.16	3,558,987.84
COUNTY OF KAUAI				
Gasoline	2,328,047	372,487.52	395,767.99	768,255.51
Diesel Oil (off-highway)	826,062	8,260.62		8,260.62
Diesel Oil (highway)	203,352	32,536.32	34,569.84	67,106.16
Liquefied Petroleum Gas	46	2.39	2.58	4.97
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,465,703	24,657.03		24,657.03
Other fuel 1/	1,093,287	21,865.74	0.00	21,865.74
SUB-TOTAL	6,916,497	459,809.62	430,340.41	890,150.03
ERT - Petroleum Products	128,081	134,485.43		134,485.43
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		134,485.43		134,485.43
TOTAL		594,295.05	430,340.41	1,024,635.46
SUMMARY				
Gasoline	35,340,095	5,646,132.65	6,683,452.53	12,329,585.18
Diesel Oil (off-highway)	13,246,374	132,463.74		132,463.74
Diesel Oil (highway)	3,869,458	619,077.45	737,399.51	1,356,476.96
Liquefied Petroleum Gas	1,352	70.30	73.61	143.91
Small Boats (gas)	105,367	16,858.72	19,948.84	36,807.56
Small Boats (diesel oil)	367,680	3,676.80		3,676.80
Aviation fuel	27,273,824	272,738.24		272,738.24
Other fuel 1/	2,427,102	51,555.76	11,212.58	62,768.34
SUB-TOTAL	82,631,252	6,742,573.66	7,452,087.07	14,194,660.73 **
ERT - Petroleum Products	1,918,545	2,014,472.25		2,014,472.25
ERT - Fossil Fuels (MMBtu)	498,957	94,801.83		94,801.83
SUB-TOTAL		2,109,274.08		2,109,274.08
TOTAL		8,851,847.74	7,452,087.07	16,303,934.81

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

**Fuel tax collections were \$14,159,175.11 in January 2022. A total of \$35,485.62 in undistributed fuel taxes from previous months were included in the January 2022 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
	1,358,812.47	20,191.20	0.00	1,379,003.67

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) - JANUARY 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	26,192	3,928.80	4,321.69	8,250.49
County of Maui	5,948	892.20	1,427.52	2,319.72
County of Hawaii	23,077	3,461.55	5,307.71	8,769.26
County of Kauai	0	0.00	0.00	0.00
TOTAL	55,217	8,282.55	11,056.92	19,339.47

LIQUID FUEL TAX ALLOCATION BY FUND - JANUARY 2022

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,702,553.45	
State Airports Special Fund	106,031.41	
State Boating Special Fund	75,435.07	3,884,019.93
County Fuel Tax		3,765,518.29
SUB-TOTAL		7,649,538.22
Environmental Response Revolving Fund	55,470.64	
Energy Security Special Fund	55,353.57	
Energy Systems Development Special Fund	90,748.85	
Electric Vehicle Charging System Subaccount	30,288.64	
General Fund	923,042.62	1,154,904.32
TOTAL		8,804,442.54
COUNTY OF MAUI		
State Highway Special Fund	962,867.58	
State Airports Special Fund	94,223.86	
State Boating Special Fund	23,515.97	1,080,607.41
County Fuel Tax:		
Island of Lanai	19,989.29	
Island of Molokai	0.00	
Island of Maui	1,345,224.35	1,365,213.64
SUB-TOTAL		2,445,821.05
Environmental Response Revolving Fund	22,383.23	
Energy Security Special Fund	17,906.59	
Energy Systems Development Special Fund	35,813.18	
Electric Vehicle Charging System Subaccount	13,429.94	
General Fund	380,514.98	470,047.92
TOTAL		2,915,868.97
COUNTY OF HAWAII		
State Highway Special Fund	1,308,914.97	
State Airports Special Fund	47,825.94	
State Boating Special Fund	31,613.25	1,388,354.16
County Fuel Tax		1,820,797.27
SUB-TOTAL		3,209,151.43
Environmental Response Revolving Fund	16,658.88	
Energy Security Special Fund	13,327.10	
Energy Systems Development Special Fund	26,654.20	
Electric Vehicle Charging System Subaccount	9,995.33	
General Fund	283,200.90	349,836.41
TOTAL		3,558,987.84
COUNTY OF KAUAI		
State Highway Special Fund	430,801.06	
State Airports Special Fund	24,657.03	
State Boating Special Fund	8,654.93	464,113.02
County Fuel Tax		426,037.01
SUB-TOTAL		890,150.03
Environmental Response Revolving Fund	6,404.07	
Energy Security Special Fund	5,123.25	
Energy Systems Development Special Fund	10,246.51	
Electric Vehicle Charging System Subaccount	3,842.44	
General Fund	108,869.16	134,485.43
TOTAL		1,024,635.46
SUMMARY		
State Highway Special Fund	6,405,137.06	
State Airports Special Fund	272,738.24	
State Boating Special Fund	139,219.22	6,817,094.52
County Fuel Tax		7,377,566.21
SUB-TOTAL		14,194,660.73 *
Environmental Response Revolving Fund	100,916.82	
Energy Security Special Fund	91,710.51	
Energy Systems Development Special Fund	163,462.74	
Electric Vehicle Charging System Subaccount	57,556.35	
General Fund	1,695,627.66	2,109,274.08
TOTAL		16,303,934.81

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.

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