

LIQUID FUEL TAX BASE & TAX COLLECTIONS - MARCH 2022\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	19,389,889 *	3,077,023.54	3,171,437.10	6,248,460.64
Diesel Oil (off-highway)	4,316,925.00	43,169.25		43,169.25
Diesel Oil (highway)	1,871,388	299,422.08	308,779.02	608,201.10
Liquefied Petroleum Gas	1,359	70.67	73.39	144.06
Small Boats (gas)	72,829	11,652.64	12,016.79	23,669.43
Small Boats (diesel oil)	377,734	3,777.34		3,777.34
Aviation fuel	9,336,211	93,362.11		93,362.11
Other fuel 1/	105,844	4,164.00	8,528.72	12,692.72
<b>SUB-TOTAL</b>	<b>35,472,179</b>	<b>3,532,641.63</b>	<b>3,500,835.02</b>	<b>7,033,476.65</b>
ERT - Petroleum Products	952,617	1,000,248.30		1,000,248.30
ERT - Fossil Fuels (MMBtu)	200,515	38,097.85		38,097.85
<b>SUB-TOTAL</b>		<b>1,038,346.15</b>		<b>1,038,346.15</b>
<b>TOTAL</b>		<b>4,570,987.78</b>	<b>3,500,835.02</b>	<b>8,071,822.80</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,871,483 *	755,822.03	1,131,371.52	1,887,193.55
Diesel Oil (off-highway)	4,776,428	47,764.28		47,764.28
Diesel Oil (highway)	410,117	65,618.72	98,428.08	164,046.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	7,326	1,172.16	1,758.24	2,930.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,968,160	79,681.60		79,681.60
Other fuel 1/	18,669	481.61	1,290.99	1,772.60
<b>SUB-TOTAL</b>	<b>18,052,183</b>	<b>950,540.40</b>	<b>1,232,848.83</b>	<b>2,183,389.23</b>
ERT - Petroleum Products	421,306	442,371.30		442,371.30
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>442,371.30</b>		<b>442,371.30</b>
<b>TOTAL 3/</b>		<b>1,392,911.70</b>	<b>1,232,848.83</b>	<b>2,625,760.53</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,421,861 *	1,027,470.91	1,476,986.86	2,504,457.77
Diesel Oil (off-highway)	2,627,739	26,277.39		26,277.39
Diesel Oil (highway)	996,483	159,437.28	229,191.09	388,628.37
Liquefied Petroleum Gas	46	2.39	3.50	5.89
Small Boats (gas)	24,910	3,985.60	5,729.30	9,714.90
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,237,365	32,373.65		32,373.65
Other fuel 1/	973,033	19,744.64	0.00	19,744.64
<b>SUB-TOTAL</b>	<b>14,281,437</b>	<b>1,269,291.86</b>	<b>1,711,910.75</b>	<b>2,981,202.61</b>
ERT - Petroleum Products	338,699	355,634.26		355,634.26
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>355,634.26</b>		<b>355,634.26</b>
<b>TOTAL</b>		<b>1,624,926.12</b>	<b>1,711,910.75</b>	<b>3,336,836.87</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,187,726	350,036.16	371,913.42	721,949.58
Diesel Oil (off-highway)	642,748	6,427.48		6,427.48
Diesel Oil (highway)	237,828	38,052.48	40,430.76	78,483.24
Liquefied Petroleum Gas	274	14.25	15.34	29.59
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,165,682	21,656.82		21,656.82
Other fuel 1/	814,034	16,280.68	0.00	16,280.68
<b>SUB-TOTAL</b>	<b>6,048,292</b>	<b>432,467.87</b>	<b>412,359.52</b>	<b>844,827.39</b>
ERT - Petroleum Products	115,026	120,777.59		120,777.59
ERT - Fossil Fuels (MMBtu)	264,140	50,186.60		50,186.60
<b>SUB-TOTAL</b>		<b>170,964.19</b>		<b>170,964.19</b>
<b>TOTAL</b>		<b>603,432.06</b>	<b>412,359.52</b>	<b>1,015,791.58</b>
<b>SUMMARY</b>				
Gasoline	32,870,959	5,210,352.64	6,151,708.90	11,362,061.54
Diesel Oil (off-highway)	12,363,840	123,638.40		123,638.40
Diesel Oil (highway)	3,515,816	562,530.56	676,828.95	1,239,359.51
Liquefied Petroleum Gas	1,679	87.31	92.23	179.54
Small Boats (gas)	105,065	16,810.40	19,504.33	36,314.73
Small Boats (diesel oil)	377,734	3,777.34		3,777.34
Aviation fuel	22,707,418	227,074.18		227,074.18
Other fuel 1/	1,911,580	40,670.93	9,819.71	50,490.64
<b>SUB-TOTAL</b>	<b>73,854,091</b>	<b>6,184,941.76</b>	<b>6,857,954.12</b>	<b>13,042,895.88 **</b>
ERT - Petroleum Products	1,827,649	1,919,031.45		1,919,031.45
ERT - Fossil Fuels (MMBtu)	464,655	88,284.45		88,284.45
<b>SUB-TOTAL</b>		<b>2,007,315.90</b>		<b>2,007,315.90</b>
<b>TOTAL</b>		<b>8,192,257.66</b>	<b>6,857,954.12</b>	<b>15,050,211.78</b>

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

\*\*Fuel tax collections were \$13,117,403.09 in March 2022, of which \$74,507.21 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
	1,207,180.11	25,668.72	0.00	1,232,848.83

**Penalty and Interest**

First District	5,000.00
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>5,000.00</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) - MARCH 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	169,058	25,358.71	27,894.58	53,253.29
County of Maui	157,435	23,615.25	37,784.40	61,399.65
County of Hawaii	179	26.85	41.17	68.02
County of Kauai	0	0.00	0.00	0.00
<b>TOTAL</b>	<b>326,672</b>	<b>49,000.81</b>	<b>65,720.15</b>	<b>114,720.96</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MARCH 2022\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,404,886.72	
State Airports Special Fund	93,362.11	
State Boating Special Fund	69,401.15	3,567,649.98
County Fuel Tax		3,465,826.67
<b>SUB-TOTAL</b>		<b>7,033,476.65</b>
Environmental Response Revolving Fund	49,636.02	
Energy Security Special Fund	44,120.15	
Energy Systems Development Special Fund	80,219.69	
Electric Vehicle Charging System Subaccount	28,578.52	
General Fund	835,791.77	1,038,346.15
<b>TOTAL</b>		<b>8,071,822.80</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	862,150.21	
State Airports Special Fund	79,681.60	
State Boating Special Fund	21,037.08	962,868.89
County Fuel Tax:		
Island of Lanai	25,412.03	
Island of Molokai	0.00	
Island of Maui	1,195,108.31	1,220,520.34
<b>SUB-TOTAL</b>		<b>2,183,389.23</b>
Environmental Response Revolving Fund	21,065.30	
Energy Security Special Fund	16,852.24	
Energy Systems Development Special Fund	33,704.48	
Electric Vehicle Charging System Subaccount	12,639.18	
General Fund	358,110.10	442,371.30
<b>TOTAL</b>		<b>2,625,760.53</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,224,549.03	
State Airports Special Fund	32,373.65	
State Boating Special Fund	29,488.29	1,286,410.97
County Fuel Tax		1,694,791.64
<b>SUB-TOTAL</b>		<b>2,981,202.61</b>
Environmental Response Revolving Fund	16,934.96	
Energy Security Special Fund	13,547.97	
Energy Systems Development Special Fund	27,095.94	
Electric Vehicle Charging System Subaccount	10,160.98	
General Fund	287,894.41	355,634.26
<b>TOTAL</b>		<b>3,336,836.87</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	406,702.94	
State Airports Special Fund	21,656.82	
State Boating Special Fund	8,231.71	436,591.47
County Fuel Tax		408,235.92
<b>SUB-TOTAL</b>		<b>844,827.39</b>
Environmental Response Revolving Fund	8,392.71	
Energy Security Special Fund	12,525.25	
Energy Systems Development Special Fund	14,484.90	
Electric Vehicle Charging System Subaccount	3,450.79	
General Fund	132,110.54	170,964.19
<b>TOTAL</b>		<b>1,015,791.58</b>
<b>SUMMARY</b>		
State Highway Special Fund	5,898,288.90	
State Airports Special Fund	227,074.18	
State Boating Special Fund	128,158.23	6,253,521.31
County Fuel Tax		6,789,374.57
<b>SUB-TOTAL</b>		<b>13,042,895.88 *</b>
Environmental Response Revolving Fund	96,028.99	
Energy Security Special Fund	87,045.61	
Energy Systems Development Special Fund	155,505.01	
Electric Vehicle Charging System Subaccount	54,829.47	
General Fund	1,613,906.82	2,007,315.90
<b>TOTAL</b>		<b>15,050,211.78</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 \$13,117,403.09 in March 2022, of which \$74,507.21 could not be distributed because the required tax returns were not yet available.