

LIQUID FUEL TAX BASE & TAX COLLECTIONS - APRIL 2022**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,858,262 *	3,327,368.97	3,430,665.00	6,758,033.97
Diesel Oil (off-highway)	5,506,653	55,066.53		55,066.53
Diesel Oil (highway)	2,510,115	401,613.64	414,168.97	815,782.61
Liquefied Petroleum Gas	654	34.01	35.32	69.33
Small Boats (gas)	82,986	13,277.76	13,692.70	26,970.46
Small Boats (diesel oil)	269,117	2,691.17		2,691.17
Aviation fuel	10,799,834	107,998.34		107,998.34
Other fuel 1/	(9,199)	(367.96)	(763.51)	(1,131.47)
SUB-TOTAL	40,018,422	3,907,682.46	3,857,798.48	7,765,480.94
ERT - Petroleum Products	1,125,975	1,182,274.21		1,182,274.21
ERT - Fossil Fuels (MMBtu)	490,787	93,249.53		93,249.53
SUB-TOTAL		1,275,523.74		1,275,523.74
TOTAL		5,183,206.20	3,857,798.48	9,041,004.68
COUNTY OF MAUI				
Gasoline	5,487,970 *	852,420.40	1,276,065.12	2,128,485.52
Diesel Oil (off-highway)	4,029,266	40,292.66		40,292.66
Diesel Oil (highway)	450,234	72,037.44	108,056.16	180,093.60
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	5,762	921.92	1,382.88	2,304.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	9,505,250	95,052.50		95,052.50
Other fuel 1/	25,570	687.61	1,632.01	2,319.62
SUB-TOTAL	19,504,052	1,061,412.53	1,387,136.17	2,448,548.70
ERT - Petroleum Products	453,489	476,163.82		476,163.82
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		476,163.82		476,163.82
TOTAL 3/		1,537,576.35	1,387,136.17	2,924,712.52
COUNTY OF HAWAII				
Gasoline	7,222,894 *	1,150,048.39	1,652,656.49	2,802,704.88
Diesel Oil (off-highway)	2,728,449	27,284.49		27,284.49
Diesel Oil (highway)	1,134,800	181,568.00	261,004.00	442,572.00
Liquefied Petroleum Gas	37	1.93	2.81	4.74
Small Boats (gas)	27,543	4,406.88	6,334.89	10,741.77
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,330,094	43,300.94		43,300.94
Other fuel 1/	1,252,019	25,484.40	0.00	25,484.40
SUB-TOTAL	16,695,836	1,432,095.03	1,919,998.19	3,352,093.22
ERT - Petroleum Products	391,233	410,794.29		410,794.29
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		410,794.29		410,794.29
TOTAL		1,842,889.32	1,919,998.19	3,762,887.51
COUNTY OF KAUAI				
Gasoline	2,552,299 *	407,939.14	433,404.97	841,344.11
Diesel Oil (off-highway)	695,117	6,951.17		6,951.17
Diesel Oil (highway)	264,684	42,349.44	44,996.28	87,345.72
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,653,387	26,533.87		26,533.87
Other fuel 1/	992,138	19,842.76	0.00	19,842.76
SUB-TOTAL	7,157,625	503,616.38	478,401.25	982,017.63
ERT - Petroleum Products	140,090	147,094.03		147,094.03
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		147,094.03		147,094.03
TOTAL		650,710.41	478,401.25	1,129,111.66
SUMMARY				
Gasoline	36,121,425	5,737,776.90	6,792,791.58	12,530,568.48
Diesel Oil (off-highway)	12,959,485	129,594.85		129,594.85
Diesel Oil (highway)	4,359,833	697,568.52	828,225.41	1,525,793.93
Liquefied Petroleum Gas	691	35.94	38.13	74.07
Small Boats (gas)	116,291	18,606.56	21,410.47	40,017.03
Small Boats (diesel oil)	269,117	2,691.17		2,691.17
Aviation fuel	27,288,565	272,885.65		272,885.65
Other fuel 1/	2,260,528	45,646.81	868.50	46,515.31
SUB-TOTAL	83,375,935	6,904,806.40	7,643,334.09	14,548,140.49 **
ERT - Petroleum Products	2,110,787	2,216,326.35		2,216,326.35
ERT - Fossil Fuels (MMBtu)	490,787	93,249.53		93,249.53
SUB-TOTAL		2,309,575.88		2,309,575.88
TOTAL		9,214,382.28	7,643,334.09	16,857,716.37

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

**Fuel tax collections were \$14,741,891.05 in April 2022, of which \$193,750.56 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
	1,361,285.29	25,850.88	0.00	1,387,136.17

Penalty and Interest

First District	3,000.00
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	3,000.00

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) - APRIL 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	66,353	9,952.95	10,948.25	20,901.20
County of Maui	171,032	25,654.80	41,047.68	66,702.48
County of Hawaii	37,431	5,614.65	8,609.13	14,223.78
County of Kauai	2,858	428.70	485.86	914.56
TOTAL	277,674	41,651.10	61,090.92	102,742.02

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - APRIL 2022*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,761,687.28	
State Airports Special Fund	107,998.34	
State Boating Special Fund	76,574.82	3,946,260.44
County Fuel Tax		3,819,220.50
SUB-TOTAL		7,765,480.94
Environmental Response Revolving Fund	61,206.64	
Energy Security Special Fund	59,762.63	
Energy Systems Development Special Fund	99,893.78	
Electric Vehicle Charging System Subaccount	33,779.26	
General Fund	1,020,881.43	1,275,523.74
TOTAL		9,041,004.68
COUNTY OF MAUI		
State Highway Special Fund	956,696.43	
State Airports Special Fund	95,052.50	
State Boating Special Fund	23,534.96	1,075,283.89
County Fuel Tax:		
Island of Lanai	25,592.37	
Island of Molokai	0.00	
Island of Maui	1,347,672.44	1,373,264.81
SUB-TOTAL		2,448,548.70
Environmental Response Revolving Fund	22,674.47	
Energy Security Special Fund	18,139.57	
Energy Systems Development Special Fund	36,279.15	
Electric Vehicle Charging System Subaccount	13,604.68	
General Fund	385,465.95	476,163.82
TOTAL		2,924,712.52
COUNTY OF HAWAII		
State Highway Special Fund	1,374,906.15	
State Airports Special Fund	43,300.94	
State Boating Special Fund	33,087.92	1,451,295.01
County Fuel Tax		1,900,798.21
SUB-TOTAL		3,352,093.22
Environmental Response Revolving Fund	19,561.63	
Energy Security Special Fund	15,649.31	
Energy Systems Development Special Fund	31,298.61	
Electric Vehicle Charging System Subaccount	11,736.98	
General Fund	332,547.76	410,794.29
TOTAL		3,762,887.51
COUNTY OF KAUAI		
State Highway Special Fund	472,311.68	
State Airports Special Fund	26,533.87	
State Boating Special Fund	9,554.84	508,400.39
County Fuel Tax		473,617.24
SUB-TOTAL		982,017.63
Environmental Response Revolving Fund	7,004.48	
Energy Security Special Fund	5,603.58	
Energy Systems Development Special Fund	11,207.16	
Electric Vehicle Charging System Subaccount	4,202.69	
General Fund	119,076.12	147,094.03
TOTAL		1,129,111.66
SUMMARY		
State Highway Special Fund	6,565,601.54	
State Airports Special Fund	272,885.65	
State Boating Special Fund	142,752.54	6,981,239.73
County Fuel Tax		7,566,900.76
SUB-TOTAL		14,548,140.49 *
Environmental Response Revolving Fund	110,447.22	
Energy Security Special Fund	99,155.09	
Energy Systems Development Special Fund	178,678.70	
Electric Vehicle Charging System Subaccount	63,323.61	
General Fund	1,857,971.26	2,309,575.88
TOTAL		16,857,716.37

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 \$14,741,891.05 in April 2022, of which \$193,750.56 could not be distributed because the required tax returns were not yet available.