

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	19,758,244 *	3,142,844.91	3,239,788.71	6,382,633.62
Diesel Oil (off-highway)	6,043,614	60,436.14		60,436.14
Diesel Oil (highway)	3,668,478	586,956.44	605,298.89	1,192,255.33
Liquefied Petroleum Gas	4,229	219.90	228.37	448.27
Small Boats (gas)	72,757	11,641.12	12,004.91	23,646.03
Small Boats (diesel oil)	411,847	4,118.47		4,118.47
Aviation fuel	10,413,631	104,136.31		104,136.31
Other fuel 1/	96,101	3,844.04	7,976.38	11,820.42
SUB-TOTAL	40,468,901	3,914,197.33	3,865,297.26	7,779,494.59
ERT - Petroleum Products	1,141,164	1,198,222.34		1,198,222.34
ERT - Fossil Fuels (MMBtu)	515,385	97,923.15		97,923.15
SUB-TOTAL		1,296,145.49		1,296,145.49
TOTAL		5,210,342.82	3,865,297.26	9,075,640.08
COUNTY OF MAUI				
Gasoline	5,310,318	849,650.88	1,274,476.32	2,124,127.20
Diesel Oil (off-highway)	4,355,278	43,552.78		43,552.78
Diesel Oil (highway)	497,561	79,609.76	119,414.64	199,024.40
Liquefied Petroleum Gas	9	0.46	1.04	1.50
Small Boats (gas)	4,867	778.72	1,168.08	1,946.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	9,024,128	90,241.28		90,241.28
Other fuel 1/	23,658	622.74	1,575.44	2,198.18
SUB-TOTAL	19,215,819	1,064,456.62	1,396,635.52	2,461,092.14
ERT - Petroleum Products	461,460	484,533.34		484,533.34
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		484,533.34		484,533.34
TOTAL 3/		1,548,989.96	1,396,635.52	2,945,625.48
COUNTY OF HAWAII				
Gasoline	6,891,036 *	1,102,465.86	1,584,785.10	2,687,250.96
Diesel Oil (off-highway)	2,368,865	23,688.65		23,688.65
Diesel Oil (highway)	925,569	148,091.04	212,880.87	360,971.91
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	26,408	4,225.28	6,073.84	10,299.12
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,853,568	38,535.68		38,535.68
Other fuel 1/	476,658	9,871.86	0.00	9,871.86
SUB-TOTAL	14,542,104	1,326,878.37	1,803,739.81	3,130,618.18
ERT - Petroleum Products	349,005	366,455.16		366,455.16
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		366,455.16		366,455.16
TOTAL		1,693,333.53	1,803,739.81	3,497,073.34
COUNTY OF KAUAI				
Gasoline	2,442,806	390,848.96	415,277.02	806,125.98
Diesel Oil (off-highway)	655,485	6,554.85		6,554.85
Diesel Oil (highway)	244,597	39,135.52	41,581.49	80,717.01
Liquefied Petroleum Gas	86	4.47	4.82	9.29
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,585,481	25,854.81		25,854.81
Other fuel 1/	890,670	17,813.40	0.00	17,813.40
SUB-TOTAL	6,819,125	480,212.01	456,863.33	937,075.34
ERT - Petroleum Products	140,121	147,126.67		147,126.67
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		147,126.67		147,126.67
TOTAL		627,338.68	456,863.33	1,084,202.01
SUMMARY				
Gasoline	34,402,404	5,485,810.61	6,514,327.15	12,000,137.76
Diesel Oil (off-highway)	13,423,242	134,232.42		134,232.42
Diesel Oil (highway)	5,336,205	853,792.76	979,175.89	1,832,968.65
Liquefied Petroleum Gas	4,324	224.83	234.23	459.06
Small Boats (gas)	104,032	16,645.12	19,246.83	35,891.95
Small Boats (diesel oil)	411,847	4,118.47		4,118.47
Aviation fuel	25,876,808	258,768.08		258,768.08
Other fuel 1/	1,487,087	32,152.04	9,551.82	41,703.86
SUB-TOTAL	81,045,949	6,785,744.33	7,522,535.92	14,308,280.25 **
ERT - Petroleum Products	2,091,750	2,196,337.51		2,196,337.51
ERT - Fossil Fuels (MMBtu)	515,385	97,923.15		97,923.15
SUB-TOTAL		2,294,260.66		2,294,260.66
TOTAL		9,080,004.99	7,522,535.92	16,602,540.91

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

**Fuel tax collections were \$14,306,925.23 in May 2022. A total of \$1,355.02 in undistributed fuel taxes from previous months were included in the May 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
	1,372,013.44	24,622.08	0.00	1,396,635.52

Penalty and Interest

First District	5,246.76
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	5,246.76

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) - MAY 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	123,161	18,474.17	20,321.58	38,795.75
County of Maui	0	0.00	0.00	0.00
County of Hawaii	666	99.90	153.18	253.08
County of Kauai	0	0.00	0.00	0.00
TOTAL	123,827	18,574.07	20,474.76	39,048.83

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MAY 2022*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,771,960.41	
State Airports Special Fund	104,136.31	
State Boating Special Fund	76,753.58	3,952,850.30
County Fuel Tax		3,826,644.29
SUB-TOTAL		7,779,494.59
Environmental Response Revolving Fund	62,212.06	
Energy Security Special Fund	61,108.12	
Energy Systems Development Special Fund	101,600.83	
Electric Vehicle Charging System Subaccount	34,234.92	
General Fund	1,036,989.56	1,296,145.49
TOTAL		9,075,640.08
COUNTY OF MAUI		
State Highway Special Fund	964,473.19	
State Airports Special Fund	90,241.28	
State Boating Special Fund	23,708.50	1,078,422.97
County Fuel Tax:		
Island of Lanai	24,375.86	
Island of Molokai	0.00	
Island of Maui	1,358,293.31	1,382,669.17
SUB-TOTAL		2,461,092.14
Environmental Response Revolving Fund	23,073.02	
Energy Security Special Fund	18,458.41	
Energy Systems Development Special Fund	36,916.83	
Electric Vehicle Charging System Subaccount	13,843.81	
General Fund	392,241.27	484,533.34
TOTAL		2,945,625.48
COUNTY OF HAWAII		
State Highway Special Fund	1,275,459.26	
State Airports Special Fund	38,535.68	
State Boating Special Fund	30,920.83	1,344,915.77
County Fuel Tax		1,785,702.41
SUB-TOTAL		3,130,618.18
Environmental Response Revolving Fund	17,450.25	
Energy Security Special Fund	13,960.20	
Energy Systems Development Special Fund	27,920.39	
Electric Vehicle Charging System Subaccount	10,470.15	
General Fund	296,654.17	366,455.16
TOTAL		3,497,073.34
COUNTY OF KAUAI		
State Highway Special Fund	449,813.63	
State Airports Special Fund	25,854.81	
State Boating Special Fund	9,112.20	484,780.64
County Fuel Tax		452,294.70
SUB-TOTAL		937,075.34
Environmental Response Revolving Fund	7,006.03	
Energy Security Special Fund	5,604.83	
Energy Systems Development Special Fund	11,209.65	
Electric Vehicle Charging System Subaccount	4,203.62	
General Fund	119,102.54	147,126.67
TOTAL		1,084,202.01
SUMMARY		
State Highway Special Fund	6,461,706.49	
State Airports Special Fund	258,768.08	
State Boating Special Fund	140,495.11	6,860,969.68
County Fuel Tax		7,447,310.57
SUB-TOTAL		14,308,280.25 *
Environmental Response Revolving Fund	109,741.36	
Energy Security Special Fund	99,131.56	
Energy Systems Development Special Fund	177,647.70	
Electric Vehicle Charging System Subaccount	62,752.50	
General Fund	1,844,987.54	2,294,260.66
TOTAL		16,602,540.91

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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