

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,115,109 *	3,371,041.64	3,475,879.62	6,846,921.26
Diesel Oil (off-highway)	5,221,580	52,215.80		52,215.80
Diesel Oil (highway)	2,422,927	387,668.31	399,782.96	787,451.27
Liquefied Petroleum Gas	663	34.48	35.80	70.28
Small Boats (gas)	72,618	11,618.88	11,981.97	23,600.85
Small Boats (diesel oil)	393,010	3,930.10		3,930.10
Aviation fuel	10,597,814	105,978.14		105,978.14
Other fuel 1/	106,339	4,253.56	8,826.14	13,079.70
SUB-TOTAL	39,930,060	3,936,740.91	3,896,506.49	7,833,247.40
ERT - Petroleum Products	1,011,681	1,062,264.58		1,062,264.58
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		1,062,264.58		1,062,264.58
TOTAL		4,999,005.49	3,896,506.49	8,895,511.98
COUNTY OF MAUI				
Gasoline	5,409,255 *	864,717.00	1,296,999.12	2,161,716.12
Diesel Oil (off-highway)	4,949,652	49,496.52		49,496.52
Diesel Oil (highway)	496,052	79,368.32	119,052.48	198,420.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,668	746.88	1,120.32	1,867.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,736,615	77,366.15		77,366.15
Other fuel 1/	23,993	636.56	1,573.43	2,209.99
SUB-TOTAL	18,620,235	1,072,331.43	1,418,745.35	2,491,076.78
ERT - Petroleum Products	415,753	436,541.15		436,541.15
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		436,541.15		436,541.15
TOTAL 3/		1,508,872.58	1,418,745.35	2,927,617.93
COUNTY OF HAWAII				
Gasoline	6,930,632 *	1,107,089.12	1,591,266.96	2,698,356.08
Diesel Oil (off-highway)	3,272,999	32,729.99		32,729.99
Diesel Oil (highway)	1,041,941	166,710.56	239,646.43	406,356.99
Liquefied Petroleum Gas	238	12.38	18.08	30.46
Small Boats (gas)	28,628	4,580.48	6,584.44	11,164.92
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,887,189	38,871.89		38,871.89
Other fuel 1/	470,248	9,651.02	0.00	9,651.02
SUB-TOTAL	15,631,875	1,359,645.44	1,837,515.91	3,197,161.35
ERT - Petroleum Products	358,315	376,230.55		376,230.55
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		376,230.55		376,230.55
TOTAL		1,735,875.99	1,837,515.91	3,573,391.90
COUNTY OF KAUAI				
Gasoline	2,457,224 *	393,050.54	417,608.74	810,659.28
Diesel Oil (off-highway)	562,056	5,620.56		5,620.56
Diesel Oil (highway)	272,274	43,563.84	46,286.58	89,850.42
Liquefied Petroleum Gas	94	4.89	5.26	10.15
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,685,922	26,859.22		26,859.22
Other fuel 1/	920,561	18,411.22	0.00	18,411.22
SUB-TOTAL	6,898,131	487,510.27	463,900.58	951,410.85
ERT - Petroleum Products	133,858	140,550.78		140,550.78
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		140,550.78		140,550.78
TOTAL		628,061.05	463,900.58	1,091,961.63
SUMMARY				
Gasoline	35,912,220	5,735,898.30	6,781,754.44	12,517,652.74
Diesel Oil (off-highway)	14,006,287	140,062.87		140,062.87
Diesel Oil (highway)	4,233,194	677,311.03	804,768.45	1,482,079.48
Liquefied Petroleum Gas	995	51.75	59.14	110.89
Small Boats (gas)	105,914	16,946.24	19,686.73	36,632.97
Small Boats (diesel oil)	393,010	3,930.10		3,930.10
Aviation fuel	24,907,540	249,075.40		249,075.40
Other fuel 1/	1,521,141	32,952.36	10,399.57	43,351.93
SUB-TOTAL	81,080,301	6,856,228.05	7,616,668.33	14,472,896.38 **
ERT - Petroleum Products	1,919,607	2,015,587.06		2,015,587.06
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		2,015,587.06		2,015,587.06
TOTAL		8,871,815.11	7,616,668.33	16,488,483.44

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

**Fuel tax collections were \$16,645,687.54 in Jun 2022, of which \$2,172,791.16 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
	1,392,868.79	25,876.56	0.00	1,418,745.35

Penalty and Interest

First District	4,017.61
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	4,017.61

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) - JUNE 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	49,172	7,375.80	8,113.39	15,489.19
County of Maui	5,092	763.80	1,222.08	1,985.88
County of Hawaii	12,080	1,812.00	2,778.40	4,590.40
County of Kauai	702	105.30	119.34	224.64
TOTAL	67,046	10,056.90	12,233.21	22,290.11

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JUNE 2022*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,792,455.14	
State Airports Special Fund	105,978.14	
State Boating Special Fund	77,272.69	3,975,705.97
County Fuel Tax		3,857,541.43
SUB-TOTAL		7,833,247.40
Environmental Response Revolving Fund	50,584.03	
Energy Security Special Fund	40,467.22	
Energy Systems Development Special Fund	80,934.44	
Electric Vehicle Charging System Subaccount	30,350.42	
General Fund	859,928.47	1,062,264.58
TOTAL		8,895,511.98
COUNTY OF MAUI		
State Highway Special Fund	985,015.63	
State Airports Special Fund	77,366.15	
State Boating Special Fund	24,137.11	1,086,518.89
County Fuel Tax:		
Island of Lanai	25,617.79	
Island of Molokai	0.00	
Island of Maui	1,378,940.10	1,404,557.89
SUB-TOTAL		2,491,076.78
Environmental Response Revolving Fund	20,787.67	
Energy Security Special Fund	16,630.14	
Energy Systems Development Special Fund	33,260.28	
Electric Vehicle Charging System Subaccount	12,472.60	
General Fund	353,390.46	436,541.15
TOTAL		2,927,617.93
COUNTY OF HAWAII		
State Highway Special Fund	1,307,565.81	
State Airports Special Fund	38,871.89	
State Boating Special Fund	31,582.90	1,378,020.60
County Fuel Tax		1,819,140.75
SUB-TOTAL		3,197,161.35
Environmental Response Revolving Fund	17,915.74	
Energy Security Special Fund	14,332.59	
Energy Systems Development Special Fund	28,665.18	
Electric Vehicle Charging System Subaccount	10,749.44	
General Fund	304,567.60	376,230.55
TOTAL		3,573,391.90
COUNTY OF KAUAI		
State Highway Special Fund	456,044.54	
State Airports Special Fund	26,859.22	
State Boating Special Fund	9,245.52	492,149.28
County Fuel Tax		459,261.57
SUB-TOTAL		951,410.85
Environmental Response Revolving Fund	6,692.89	
Energy Security Special Fund	5,354.32	
Energy Systems Development Special Fund	10,708.63	
Electric Vehicle Charging System Subaccount	4,015.74	
General Fund	113,779.20	140,550.78
TOTAL		1,091,961.63
SUMMARY		
State Highway Special Fund	6,541,081.12	
State Airports Special Fund	249,075.40	
State Boating Special Fund	142,238.22	6,932,394.74
County Fuel Tax		7,540,501.64
SUB-TOTAL		14,472,896.38 *
Environmental Response Revolving Fund	95,980.33	
Energy Security Special Fund	76,784.27	
Energy Systems Development Special Fund	153,568.53	
Electric Vehicle Charging System Subaccount	57,588.20	
General Fund	1,631,665.73	2,015,587.06
TOTAL		16,488,483.44

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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