

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	19,916,630 *	3,172,766.90	3,270,960.68	6,443,727.58
Diesel Oil (off-highway)	4,156,367.00	41,563.67		41,563.67
Diesel Oil (highway)	2,518,291	402,891.52	415,518.02	818,409.54
Liquefied Petroleum Gas	5,801	301.64	313.26	614.90
Small Boats (gas)	75,992	12,158.72	12,538.68	24,697.40
Small Boats (diesel oil)	407,749	4,077.49		4,077.49
Aviation fuel	10,993,348	109,933.48		109,933.48
Other fuel 1/	117,473	4,698.92	9,750.26	14,449.18
<b>SUB-TOTAL</b>	<b>38,191,651</b>	<b>3,748,392.34</b>	<b>3,709,080.90</b>	<b>7,457,473.24</b>
ERT - Petroleum Products	1,048,465	1,100,888.41		1,100,888.41
ERT - Fossil Fuels (MMBtu)	982,462	186,667.78		186,667.78
<b>SUB-TOTAL</b>		<b>1,287,556.19</b>		<b>1,287,556.19</b>
<b>TOTAL</b>		<b>5,035,948.53</b>	<b>3,709,080.90</b>	<b>8,745,029.43</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,261,767 *	839,542.42	1,259,079.60	2,098,622.02
Diesel Oil (off-highway)	3,602,847	36,028.47		36,028.47
Diesel Oil (highway)	479,579	76,732.64	115,098.96	191,831.60
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,333	693.28	1,039.92	1,733.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	8,948,504	89,485.04		89,485.04
Other fuel 1/	28,482	747.52	1,907.41	2,654.93
<b>SUB-TOTAL</b>	<b>18,325,512</b>	<b>1,043,229.37</b>	<b>1,377,125.89</b>	<b>2,420,355.26</b>
ERT - Petroleum Products	425,598	446,877.63		446,877.63
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>446,877.63</b>		<b>446,877.63</b>
<b>TOTAL 3/</b>		<b>1,490,107.00</b>	<b>1,377,125.89</b>	<b>2,867,232.89</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,588,948 *	1,049,529.78	1,508,248.46	2,557,778.24
Diesel Oil (off-highway)	3,101,337	31,013.37		31,013.37
Diesel Oil (highway)	1,006,800	161,088.00	231,564.00	392,652.00
Liquefied Petroleum Gas	53	2.75	4.03	6.78
Small Boats (gas)	27,916	4,466.56	6,420.68	10,887.24
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,450,686	44,506.86		44,506.86
Other fuel 1/	784,692	16,004.92	0.00	16,004.92
<b>SUB-TOTAL</b>	<b>15,960,432</b>	<b>1,306,612.24</b>	<b>1,746,237.17</b>	<b>3,052,849.41</b>
ERT - Petroleum Products	376,618	395,449.16		395,449.16
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>395,449.16</b>		<b>395,449.16</b>
<b>TOTAL</b>		<b>1,702,061.40</b>	<b>1,746,237.17</b>	<b>3,448,298.57</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,539,698 *	406,130.88	431,498.42	837,629.30
Diesel Oil (off-highway)	753,400	7,534.00		7,534.00
Diesel Oil (highway)	264,511	42,321.76	44,966.87	87,288.63
Liquefied Petroleum Gas	83	4.31	4.65	8.96
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,663,198	26,631.98		26,631.98
Other fuel 1/	1,111,114	22,222.28	0.00	22,222.28
<b>SUB-TOTAL</b>	<b>7,332,004</b>	<b>504,845.21</b>	<b>476,469.94</b>	<b>981,315.15</b>
ERT - Petroleum Products	143,720	150,905.67		150,905.67
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>150,905.67</b>		<b>150,905.67</b>
<b>TOTAL</b>		<b>655,750.88</b>	<b>476,469.94</b>	<b>1,132,220.82</b>
<b>SUMMARY</b>				
Gasoline	34,307,043	5,467,969.98	6,469,787.16	11,937,757.14
Diesel Oil (off-highway)	11,613,951	116,139.51		116,139.51
Diesel Oil (highway)	4,269,181	683,033.92	807,147.85	1,490,181.77
Liquefied Petroleum Gas	5,937	308.70	321.94	630.64
Small Boats (gas)	108,241	17,318.56	19,999.28	37,317.84
Small Boats (diesel oil)	407,749	4,077.49		4,077.49
Aviation fuel	27,055,736	270,557.36		270,557.36
Other fuel 1/	2,041,761	43,673.64	11,657.67	55,331.31
<b>SUB-TOTAL</b>	<b>79,809,599</b>	<b>6,603,079.16</b>	<b>7,308,913.90</b>	<b>13,911,993.06 **</b>
ERT - Petroleum Products	1,994,401	2,094,120.87		2,094,120.87
ERT - Fossil Fuels (MMBtu)	982,462	186,667.78		186,667.78
<b>SUB-TOTAL</b>		<b>2,280,788.65</b>		<b>2,280,788.65</b>
<b>TOTAL</b>		<b>8,883,867.81</b>	<b>7,308,913.90</b>	<b>16,192,781.71</b>

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

\*\*Fuel tax collections were \$13,827,029.13 in July 2022. A total of \$84,963.93 in undistributed fuel taxes from previous months were included in the July 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
	1,347,005.41	30,120.48	0.00	1,377,125.89

**Penalty and Interest**

First District	4,000.76
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>4,000.76</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) - JULY 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	92,626	13,893.91	15,283.30	29,177.21
County of Maui	15,602	2,340.30	3,744.48	6,084.78
County of Hawaii	31,346	4,701.90	7,209.58	11,911.48
County of Kauai	1,472	220.80	250.24	471.04
<b>TOTAL</b>	<b>141,046</b>	<b>21,156.91</b>	<b>26,487.60</b>	<b>47,644.51</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JULY 2022\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,602,074.27	
State Airports Special Fund	109,933.48	
State Boating Special Fund	73,475.40	3,785,483.15
County Fuel Tax		3,671,990.09
<b>SUB-TOTAL</b>		<b>7,457,473.24</b>
Environmental Response Revolving Fund	62,247.88	
Energy Security Special Fund	71,412.47	
Energy Systems Development Special Fund	72,072.50	
Electric Vehicle Charging System Subaccount	31,453.95	
Hydrogen Fueling System Subaccount	31,453.95	
General Fund	1,018,915.44	1,287,556.19
<b>TOTAL</b>		<b>8,745,029.43</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	944,206.89	
State Airports Special Fund	89,485.04	
State Boating Special Fund	23,308.69	1,057,000.62
County Fuel Tax:		
Island of Lanai	29,819.28	
Island of Molokai	0.00	
Island of Maui	1,333,535.36	1,363,354.64
<b>SUB-TOTAL</b>		<b>2,420,355.26</b>
Environmental Response Revolving Fund	21,279.89	
Energy Security Special Fund	17,023.91	
Energy Systems Development Special Fund	21,279.89	
Electric Vehicle Charging System Subaccount	12,767.93	
Hydrogen Fueling System Subaccount	12,767.93	
General Fund	361,758.08	446,877.63
<b>TOTAL</b>		<b>2,867,232.89</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,249,484.33	
State Airports Special Fund	44,506.86	
State Boating Special Fund	30,083.42	1,324,074.61
County Fuel Tax		1,728,774.80
<b>SUB-TOTAL</b>		<b>3,052,849.41</b>
Environmental Response Revolving Fund	18,830.91	
Energy Security Special Fund	15,064.73	
Energy Systems Development Special Fund	18,830.91	
Electric Vehicle Charging System Subaccount	11,298.55	
Hydrogen Fueling System Subaccount	11,298.55	
General Fund	320,125.51	395,449.16
<b>TOTAL</b>		<b>3,448,298.57</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	473,431.10	
State Airports Special Fund	26,631.98	
State Boating Special Fund	9,546.83	509,609.91
County Fuel Tax		471,705.24
<b>SUB-TOTAL</b>		<b>981,315.15</b>
Environmental Response Revolving Fund	7,185.98	
Energy Security Special Fund	5,748.79	
Energy Systems Development Special Fund	7,185.98	
Electric Vehicle Charging System Subaccount	4,311.59	
Hydrogen Fueling System Subaccount	4,311.59	
General Fund	122,161.74	150,905.67
<b>TOTAL</b>		<b>1,132,220.82</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,269,196.59	
State Airports Special Fund	270,557.36	
State Boating Special Fund	136,414.34	6,676,168.29
County Fuel Tax		7,235,824.77
<b>SUB-TOTAL</b>		<b>13,911,993.06 *</b>
Environmental Response Revolving Fund	109,544.66	
Energy Security Special Fund	109,249.90	
Energy Systems Development Special Fund	119,369.28	
Electric Vehicle Charging System Subaccount	59,832.02	
Hydrogen Fueling System Subaccount	59,832.02	
General Fund	1,822,960.77	2,280,788.65
<b>TOTAL</b>		<b>16,192,781.71</b>

Act 241, SLH 2022, amends the allocation of the environmental response, energy, and food security tax to special funds, effective July 1, 2022.

\*Fuel tax collections were \$13,827,029.13 in July 2022. A total of \$84,963.93 in undistributed fuel taxes from previous months were included in the July 2022 report.