

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,662,443 *	3,303,301.83	3,406,345.15	6,709,646.98
Diesel Oil (off-highway)	3,332,530	33,325.30		33,325.30
Diesel Oil (highway)	2,547,633	407,621.27	420,359.45	827,980.72
Liquefied Petroleum Gas	229	11.92	12.36	24.28
Small Boats (gas)	67,391	10,782.56	11,119.52	21,902.08
Small Boats (diesel oil)	483,126	4,831.26		4,831.26
Aviation fuel	10,524,880	105,248.80		105,248.80
Other fuel 1/	114,695	4,535.11	9,325.40	13,860.51
SUB-TOTAL	37,732,927	3,869,658.05	3,847,161.88	7,716,819.93
ERT - Petroleum Products	1,085,514	1,139,789.18		1,139,789.18
ERT - Fossil Fuels (MMBtu)	467,767	88,875.73		88,875.73
SUB-TOTAL		1,228,664.91		1,228,664.91
TOTAL		5,098,322.96	3,847,161.88	8,945,484.84
COUNTY OF MAUI				
Gasoline	5,549,987	887,997.92	1,331,996.88	2,219,994.80
Diesel Oil (off-highway)	3,674,544	36,745.44		36,745.44
Diesel Oil (highway)	524,845	83,975.20	125,962.80	209,938.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,980	636.80	955.20	1,592.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	9,438,045	94,380.45		94,380.45
Other fuel 1/	21,884	583.84	1,419.37	2,003.21
SUB-TOTAL	19,213,285	1,104,319.65	1,460,334.25	2,564,653.90
ERT - Petroleum Products	460,086	483,089.77		483,089.77
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		483,089.77		483,089.77
TOTAL 3/		1,587,409.42	1,460,334.25	3,047,743.67
COUNTY OF HAWAII				
Gasoline	6,904,452 *	1,104,740.07	1,588,066.51	2,692,806.58
Diesel Oil (off-highway)	2,519,397	25,193.97		25,193.97
Diesel Oil (highway)	1,000,062	160,009.92	230,014.26	390,024.18
Liquefied Petroleum Gas	40	2.08	3.04	5.12
Small Boats (gas)	27,553	4,408.48	6,337.19	10,745.67
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,501,275	45,012.75		45,012.75
Other fuel 1/	531,155	10,997.58	0.00	10,997.58
SUB-TOTAL	15,483,934	1,350,364.85	1,824,421.00	3,174,785.85
ERT - Petroleum Products	384,090	403,294.82		403,294.82
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		403,294.82		403,294.82
TOTAL		1,753,659.67	1,824,421.00	3,578,080.67
COUNTY OF KAUAI				
Gasoline	2,548,057	407,689.12	433,169.69	840,858.81
Diesel Oil (off-highway)	704,401	7,044.01		7,044.01
Diesel Oil (highway)	262,984	42,077.44	44,707.28	86,784.72
Liquefied Petroleum Gas	81	4.21	4.54	8.75
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,711,450	27,114.50		27,114.50
Other fuel 1/	1,178,666	23,573.32	0.00	23,573.32
SUB-TOTAL	7,405,639	507,502.60	477,881.51	985,384.11
ERT - Petroleum Products	147,929	155,325.13		155,325.13
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		155,325.13		155,325.13
TOTAL		662,827.73	477,881.51	1,140,709.24
SUMMARY				
Gasoline	35,664,939	5,703,728.94	6,759,578.23	12,463,307.17
Diesel Oil (off-highway)	10,230,872	102,308.72		102,308.72
Diesel Oil (highway)	4,335,524	693,683.83	821,043.79	1,514,727.62
Liquefied Petroleum Gas	350	18.21	19.94	38.15
Small Boats (gas)	98,924	15,827.84	18,411.91	34,239.75
Small Boats (diesel oil)	483,126	4,831.26		4,831.26
Aviation fuel	27,175,650	271,756.50		271,756.50
Other fuel 1/	1,846,400	39,689.85	10,744.77	50,434.62
SUB-TOTAL	79,835,785	6,831,845.15	7,609,798.64	14,441,643.79 **
ERT - Petroleum Products	2,077,618	2,181,498.90		2,181,498.90
ERT - Fossil Fuels (MMBtu)	467,767	88,875.73		88,875.73
SUB-TOTAL		2,270,374.63		2,270,374.63
TOTAL		9,102,219.78	7,609,798.64	16,712,018.42

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

**Fuel tax collections were \$12,398,861.18 in August 2022. A total of \$2,042,782.61 in undistributed fuel taxes from previous months were included in the August 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
	1,429,392.49	30,941.76	0.00	1,460,334.25

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) - AUGUST 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	17,927	2,689.05	2,957.96	5,647.01
County of Maui	0	0.00	0.00	0.00
County of Hawaii	-185	-27.75	-42.55	-70.30
County of Kauai	0	0.00	0.00	0.00
TOTAL	17,742	2,661.30	2,915.41	5,576.71

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - AUGUST 2022*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,726,765.16	
State Airports Special Fund	105,248.80	
State Boating Special Fund	76,115.71	3,908,129.67
County Fuel Tax		3,808,690.26
SUB-TOTAL		7,716,819.93
Environmental Response Revolving Fund	58,953.35	
Energy Security Special Fund	57,453.55	
Energy Systems Development Special Fund	63,631.02	
Electric Vehicle Charging System Subaccount	32,565.41	
Hydrogen Fueling System Subaccount	32,565.41	
General Fund	983,496.17	1,228,664.91
TOTAL		8,945,484.84
COUNTY OF MAUI		
State Highway Special Fund	999,839.81	
State Airports Special Fund	94,380.45	
State Boating Special Fund	24,702.73	1,118,922.99
County Fuel Tax:		
Island of Lanai	30,632.34	
Island of Molokai	0.00	
Island of Maui	1,415,098.57	1,445,730.91
SUB-TOTAL		2,564,653.90
Environmental Response Revolving Fund	23,004.27	
Energy Security Special Fund	18,403.42	
Energy Systems Development Special Fund	23,004.27	
Electric Vehicle Charging System Subaccount	13,802.56	
Hydrogen Fueling System Subaccount	13,802.56	
General Fund	391,072.69	483,089.77
TOTAL		3,047,743.67
COUNTY OF HAWAII		
State Highway Special Fund	1,292,298.58	
State Airports Special Fund	45,012.75	
State Boating Special Fund	31,297.73	1,368,609.06
County Fuel Tax		1,806,176.79
SUB-TOTAL		3,174,785.85
Environmental Response Revolving Fund	19,204.52	
Energy Security Special Fund	15,363.61	
Energy Systems Development Special Fund	19,204.52	
Electric Vehicle Charging System Subaccount	11,522.71	
Hydrogen Fueling System Subaccount	11,522.71	
General Fund	326,476.75	403,294.82
TOTAL		3,578,080.67
COUNTY OF KAUAI		
State Highway Special Fund	475,584.22	
State Airports Special Fund	27,114.50	
State Boating Special Fund	9,582.70	512,281.42
County Fuel Tax		473,102.69
SUB-TOTAL		985,384.11
Environmental Response Revolving Fund	7,396.43	
Energy Security Special Fund	5,917.15	
Energy Systems Development Special Fund	7,396.43	
Electric Vehicle Charging System Subaccount	4,437.86	
Hydrogen Fueling System Subaccount	4,437.86	
General Fund	125,739.40	155,325.13
TOTAL		1,140,709.24
SUMMARY		
State Highway Special Fund	6,494,487.77	
State Airports Special Fund	271,756.50	
State Boating Special Fund	141,698.87	6,907,943.14
County Fuel Tax		7,533,700.65
SUB-TOTAL		14,441,643.79 *
Environmental Response Revolving Fund	108,558.57	
Energy Security Special Fund	97,137.73	
Energy Systems Development Special Fund	113,236.24	
Electric Vehicle Charging System Subaccount	62,328.54	
Hydrogen Fueling System Subaccount	62,328.54	
General Fund	1,826,785.01	2,270,374.63
TOTAL		16,712,018.42

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 \$12,398,861.18 in August 2022. A total of \$2,042,782.61 in undistributed fuel taxes from previous months were included in the August 2022 report.