

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,606,484	3,457,037.38	3,565,069.82	7,022,107.20
Diesel Oil (off-highway)	4,690,539	46,905.39		46,905.39
Diesel Oil (highway)	2,933,398	469,343.61	484,010.64	953,354.25
Liquefied Petroleum Gas	1,281	66.60	69.18	135.78
Small Boats (gas)	70,908	11,345.28	11,699.82	23,045.10
Small Boats (diesel oil)	317,484	3,174.84		3,174.84
Aviation fuel	12,002,129	120,021.29		120,021.29
Other fuel 1/	113,634	4,545.36	9,431.62	13,976.98
SUB-TOTAL	41,735,856	4,112,439.75	4,070,281.08	8,182,720.83
ERT - Petroleum Products	1,080,215	1,134,225.36		1,134,225.36
ERT - Fossil Fuels (MMBtu)	482,916	91,754.04		91,754.04
SUB-TOTAL		1,225,979.40		1,225,979.40
TOTAL		5,338,419.15	4,070,281.08	9,408,700.23
COUNTY OF MAUI				
Gasoline	5,711,810	913,889.54	1,370,834.32	2,284,723.86
Diesel Oil (off-highway)	5,682,648	56,826.48		56,826.48
Diesel Oil (highway)	594,719	95,155.04	142,732.57	237,887.61
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,282	685.12	1,027.68	1,712.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	8,870,368	88,703.68		88,703.68
Other fuel 1/	22,795	608.73	1,475.64	2,084.37
SUB-TOTAL	20,886,622	1,155,868.59	1,516,070.21	2,671,938.80
ERT - Petroleum Products	486,091	510,395.94		510,395.94
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		510,395.94		510,395.94
TOTAL 3/		1,666,264.53	1,516,070.21	3,182,334.74
COUNTY OF HAWAII				
Gasoline	7,246,894 *	1,153,118.07	1,656,995.34	2,810,113.41
Diesel Oil (off-highway)	3,706,319	37,063.19		37,063.19
Diesel Oil (highway)	1,113,606	178,176.95	256,129.37	434,306.32
Liquefied Petroleum Gas	188	9.77	14.29	24.06
Small Boats (gas)	28,587	4,573.92	6,575.01	11,148.93
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,378,955	43,789.55		43,789.55
Other fuel 1/	1,344,302	27,383.56	0.00	27,383.56
SUB-TOTAL	17,818,850	1,444,115.01	1,919,714.01	3,363,829.02
ERT - Petroleum Products	414,481	435,205.00		435,205.00
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		435,205.00		435,205.00
TOTAL		1,879,320.01	1,919,714.01	3,799,034.02
COUNTY OF KAUAI				
Gasoline	2,670,527 *	427,273.18	453,976.97	881,250.15
Diesel Oil (off-highway)	832,885	8,328.85		8,328.85
Diesel Oil (highway)	288,105	46,096.80	48,977.85	95,074.65
Liquefied Petroleum Gas	102	5.31	5.71	11.02
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,551,912	25,519.12		25,519.12
Other fuel 1/	1,207,101	24,142.02	0.00	24,142.02
SUB-TOTAL	7,550,632	531,365.28	502,960.53	1,034,325.81
ERT - Petroleum Products	145,429	152,700.90		152,700.90
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		152,700.90		152,700.90
TOTAL		684,066.18	502,960.53	1,187,026.71
SUMMARY				
Gasoline	37,235,714	5,951,318.17	7,046,876.45	12,998,194.62
Diesel Oil (off-highway)	14,912,391	149,123.91		149,123.91
Diesel Oil (highway)	4,929,828	788,772.40	931,850.43	1,720,622.83
Liquefied Petroleum Gas	1,571	81.68	89.18	170.86
Small Boats (gas)	103,777	16,604.32	19,302.51	35,906.83
Small Boats (diesel oil)	317,484	3,174.84		3,174.84
Aviation fuel	27,803,364	278,033.64		278,033.64
Other fuel 1/	2,687,832	56,679.67	10,907.26	67,586.93
SUB-TOTAL	87,991,960	7,243,788.63	8,009,025.83	15,252,814.46 **
ERT - Petroleum Products	2,126,216	2,232,527.20		2,232,527.20
ERT - Fossil Fuels (MMBtu)	482,916	91,754.04		91,754.04
SUB-TOTAL		2,324,281.24		2,324,281.24
TOTAL		9,568,069.87	8,009,025.83	17,577,095.70

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

**Fuel tax collections were \$15,253,021.24 in September 2022, of which \$206.78 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
	1,477,048.13	39,022.08	0.00	1,516,070.21

Penalty and Interest

First District	(6.09)
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	(6.09)

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) - SEPTEMBER 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	0	0.00	0.00	0.00
County of Maui	0	0.00	0.00	0.00
County of Hawaii	42,566	6,384.90	9,790.18	16,175.08
County of Kauai	74	11.10	12.58	23.68
TOTAL	42,640	6,396.00	9,802.76	16,198.76

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - SEPTEMBER 2022*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,952,494.28	
State Airports Special Fund	120,021.29	
State Boating Special Fund	80,626.99	4,153,142.56
County Fuel Tax		4,029,578.27
SUB-TOTAL		8,182,720.83
Environmental Response Revolving Fund	58,839.89	
Energy Security Special Fund	57,696.07	
Energy Systems Development Special Fund	63,669.05	
Electric Vehicle Charging System Subaccount	32,406.44	
Hydrogen Fueling System Subaccount	32,406.44	
General Fund	980,961.51	1,225,979.40
TOTAL		9,408,700.23
COUNTY OF MAUI		
State Highway Special Fund	1,056,493.26	
State Airports Special Fund	88,703.68	
State Boating Special Fund	25,832.35	1,171,029.29
County Fuel Tax:		
Island of Lanai	38,631.86	
Island of Molokai	0.00	
Island of Maui	1,462,277.65	1,500,909.51
SUB-TOTAL		2,671,938.80
Environmental Response Revolving Fund	24,304.57	
Energy Security Special Fund	19,443.65	
Energy Systems Development Special Fund	24,304.57	
Electric Vehicle Charging System Subaccount	14,582.74	
Hydrogen Fueling System Subaccount	14,582.74	
General Fund	413,177.67	510,395.94
TOTAL		3,182,334.74
COUNTY OF HAWAII		
State Highway Special Fund	1,386,322.21	
State Airports Special Fund	43,789.55	
State Boating Special Fund	33,200.39	1,463,312.15
County Fuel Tax		1,900,516.87
SUB-TOTAL		3,363,829.02
Environmental Response Revolving Fund	20,724.05	
Energy Security Special Fund	16,579.24	
Energy Systems Development Special Fund	20,724.05	
Electric Vehicle Charging System Subaccount	12,434.43	
Hydrogen Fueling System Subaccount	12,434.43	
General Fund	352,308.80	435,205.00
TOTAL		3,799,034.02
COUNTY OF KAUAI		
State Highway Special Fund	500,787.70	
State Airports Special Fund	25,519.12	
State Boating Special Fund	10,088.07	536,394.89
County Fuel Tax		497,930.92
SUB-TOTAL		1,034,325.81
Environmental Response Revolving Fund	7,271.47	
Energy Security Special Fund	5,817.18	
Energy Systems Development Special Fund	7,271.47	
Electric Vehicle Charging System Subaccount	4,362.88	
Hydrogen Fueling System Subaccount	4,362.88	
General Fund	123,615.02	152,700.90
TOTAL		1,187,026.71
SUMMARY		
State Highway Special Fund	6,896,097.45	
State Airports Special Fund	278,033.64	
State Boating Special Fund	149,747.80	7,323,878.89
County Fuel Tax		7,928,935.57
SUB-TOTAL		15,252,814.46 *
Environmental Response Revolving Fund	111,139.98	
Energy Security Special Fund	99,536.14	
Energy Systems Development Special Fund	115,969.14	
Electric Vehicle Charging System Subaccount	63,786.49	
Hydrogen Fueling System Subaccount	63,786.49	
General Fund	1,870,063.00	2,324,281.24
TOTAL		17,577,095.70

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 \$15,253,021.24 in September 2022, of which \$206.78 could not be distributed because the required tax returns were not yet available.