

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,289,286 *	3,255,082.36	3,357,408.46	6,612,490.82
Diesel Oil (off-highway)	3,805,224	38,052.24		38,052.24
Diesel Oil (highway)	3,093,143	494,900.67	510,368.62	1,005,269.29
Liquefied Petroleum Gas	421	21.90	22.73	44.63
Small Boats (gas)	80,494	12,879.04	13,281.51	26,160.55
Small Boats (diesel oil)	388,813	3,888.13		3,888.13
Aviation fuel	10,581,514	105,815.14		105,815.14
Other fuel 1/	111,181	4,447.24	9,228.02	13,675.26
SUB-TOTAL	38,350,076	3,915,086.72	3,890,309.34	7,805,396.06
ERT - Petroleum Products	1,097,167	1,152,025.71		1,152,025.71
ERT - Fossil Fuels (MMBtu)	483,619	91,887.61		91,887.61
SUB-TOTAL		1,243,913.32		1,243,913.32
TOTAL		5,159,000.04	3,890,309.34	9,049,309.38
COUNTY OF MAUI				
Gasoline	5,291,061 *	843,731.01	1,265,312.64	2,109,043.65
Diesel Oil (off-highway)	4,275,613	42,756.13		42,756.13
Diesel Oil (highway)	498,846	79,815.36	119,723.04	199,538.40
Liquefied Petroleum Gas	69	3.58	7.94	11.52
Small Boats (gas)	4,080	652.80	979.20	1,632.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	6,722,453	67,224.53		67,224.53
Other fuel 1/	26,587	693.33	1,802.20	2,495.53
SUB-TOTAL	16,818,709	1,034,876.74	1,387,825.02	2,422,701.76
ERT - Petroleum Products	443,558	465,736.14		465,736.14
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		465,736.14		465,736.14
TOTAL 3/		1,500,612.88	1,387,825.02	2,888,437.90
COUNTY OF HAWAII				
Gasoline	6,770,769 *	1,086,002.34	1,561,385.13	2,647,387.47
Diesel Oil (off-highway)	3,012,745	30,127.45		30,127.45
Diesel Oil (highway)	1,019,531	163,124.96	234,492.13	397,617.09
Liquefied Petroleum Gas	55	2.86	4.18	7.04
Small Boats (gas)	27,033	4,325.28	6,217.59	10,542.87
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,699,522	36,995.22		36,995.22
Other fuel 1/	1,975,246	39,824.44	0.00	39,824.44
SUB-TOTAL	16,504,901	1,360,402.55	1,802,099.03	3,162,501.58
ERT - Petroleum Products	409,832	430,323.39		430,323.39
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		430,323.39		430,323.39
TOTAL		1,790,725.94	1,802,099.03	3,592,824.97
COUNTY OF KAUAI				
Gasoline	2,497,083 *	399,253.53	424,187.06	823,440.59
Diesel Oil (off-highway)	563,495	5,634.95		5,634.95
Diesel Oil (highway)	259,179	41,468.64	44,060.43	85,529.07
Liquefied Petroleum Gas	27	1.41	1.51	2.92
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,253,049	22,530.49		22,530.49
Other fuel 1/	1,018,498	20,369.96	0.00	20,369.96
SUB-TOTAL	6,591,331	489,258.98	468,249.00	957,507.98
ERT - Petroleum Products	138,923	145,868.76		145,868.76
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		145,868.76		145,868.76
TOTAL		635,127.74	468,249.00	1,103,376.74
SUMMARY				
Gasoline	34,848,199	5,584,069.24	6,608,293.29	12,192,362.53
Diesel Oil (off-highway)	11,657,077	116,570.77		116,570.77
Diesel Oil (highway)	4,870,699	779,309.63	908,644.22	1,687,953.85
Liquefied Petroleum Gas	572	29.75	36.36	66.11
Small Boats (gas)	111,607	17,857.12	20,478.30	38,335.42
Small Boats (diesel oil)	388,813	3,888.13		3,888.13
Aviation fuel	23,256,538	232,565.38		232,565.38
Other fuel 1/	3,131,512	65,334.97	11,030.22	76,365.19
SUB-TOTAL	78,265,017	6,799,624.99	7,548,482.39	14,348,107.38 **
ERT - Petroleum Products	2,089,480	2,193,954.00		2,193,954.00
ERT - Fossil Fuels (MMBtu)	483,619	91,887.61		91,887.61
SUB-TOTAL		2,285,841.61		2,285,841.61
TOTAL		9,085,466.60	7,548,482.39	16,633,948.99

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

**Fuel tax collections were \$14,253,784.35 in October 2022. A total of \$94,323.03 in undistributed fuel taxes from previous months were included in the October 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
	1,358,664.30	29,160.72	0.00	1,387,825.02

Penalty and Interest

First District	983.22
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	983.22

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) - OCTOBER 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	-58,644	-8,796.60	-9,676.26	-18,472.86
County of Maui	18,925	2,838.75	4,542.00	7,380.75
County of Hawaii	-17,862	-2,679.30	-4,108.26	-6,787.56
County of Kauai	1,865	279.75	317.05	596.80
TOTAL	-55,716	-8,357.40	-8,925.47	-17,282.87

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - OCTOBER 2022*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,771,178.86	
State Airports Special Fund	105,815.14	
State Boating Special Fund	76,995.81	3,953,989.81
County Fuel Tax		3,851,406.25
SUB-TOTAL		7,805,396.06
Environmental Response Revolving Fund	59,694.56	
Energy Security Special Fund	58,395.26	
Energy Systems Development Special Fund	64,530.75	
Electric Vehicle Charging System Subaccount	32,915.02	
Hydrogen Fueling System Subaccount	32,915.02	
General Fund	995,462.71	1,243,913.32
TOTAL		9,049,309.38
COUNTY OF MAUI		
State Highway Special Fund	957,975.69	
State Airports Special Fund	67,224.53	
State Boating Special Fund	23,554.77	1,048,754.99
County Fuel Tax:		
Island of Lanai	28,869.11	
Island of Molokai	0.00	
Island of Maui	1,345,077.66	1,373,946.77
SUB-TOTAL		2,422,701.76
Environmental Response Revolving Fund	22,177.91	
Energy Security Special Fund	17,742.33	
Energy Systems Development Special Fund	22,177.91	
Electric Vehicle Charging System Subaccount	13,306.75	
Hydrogen Fueling System Subaccount	13,306.75	
General Fund	377,024.49	465,736.14
TOTAL		2,888,437.90
COUNTY OF HAWAII		
State Highway Special Fund	1,310,173.26	
State Airports Special Fund	36,995.22	
State Boating Special Fund	31,255.06	1,378,423.54
County Fuel Tax		1,784,078.04
SUB-TOTAL		3,162,501.58
Environmental Response Revolving Fund	20,491.59	
Energy Security Special Fund	16,393.27	
Energy Systems Development Special Fund	20,491.59	
Electric Vehicle Charging System Subaccount	12,294.95	
Hydrogen Fueling System Subaccount	12,294.95	
General Fund	348,357.04	430,323.39
TOTAL		3,592,824.97
COUNTY OF KAUAI		
State Highway Special Fund	462,061.21	
State Airports Special Fund	22,530.49	
State Boating Special Fund	9,349.77	493,941.47
County Fuel Tax		463,566.51
SUB-TOTAL		957,507.98
Environmental Response Revolving Fund	6,946.13	
Energy Security Special Fund	5,556.91	
Energy Systems Development Special Fund	6,946.13	
Electric Vehicle Charging System Subaccount	4,167.68	
Hydrogen Fueling System Subaccount	4,167.68	
General Fund	118,084.23	145,868.76
TOTAL		1,103,376.74
SUMMARY		
State Highway Special Fund	6,501,389.02	
State Airports Special Fund	232,565.38	
State Boating Special Fund	141,155.41	6,875,109.81
County Fuel Tax		7,472,997.57
SUB-TOTAL		14,348,107.38 *
Environmental Response Revolving Fund	109,310.19	
Energy Security Special Fund	98,087.77	
Energy Systems Development Special Fund	114,146.38	
Electric Vehicle Charging System Subaccount	62,684.40	
Hydrogen Fueling System Subaccount	62,684.40	
General Fund	1,838,928.47	2,285,841.61
TOTAL		16,633,948.99

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

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