

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	20,409,379 *	3,265,136.44	3,367,146.93	6,632,283.37
Diesel Oil (off-highway)	5,889,335	58,893.35		58,893.35
Diesel Oil (highway)	1,977,857	316,457.10	326,346.42	642,803.52
Liquefied Petroleum Gas	208	10.82	11.23	22.05
Small Boats (gas)	62,689	10,030.24	10,343.69	20,373.93
Small Boats (diesel oil)	296,632	2,966.32		2,966.32
Aviation fuel	10,397,780	103,977.80		103,977.80
Other fuel 1/	116,171	4,646.84	9,642.19	14,289.03
<b>SUB-TOTAL</b>	<b>39,150,051</b>	<b>3,762,118.91</b>	<b>3,713,490.46</b>	<b>7,475,609.37</b>
ERT - Petroleum Products	1,138,939	1,195,886.18		1,195,886.18
ERT - Fossil Fuels (MMBtu)	473,429	89,951.51		89,951.51
<b>SUB-TOTAL</b>		<b>1,285,837.69</b>		<b>1,285,837.69</b>
<b>TOTAL</b>		<b>5,047,956.60</b>	<b>3,713,490.46</b>	<b>8,761,447.06</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,115,944 *	818,424.14	1,227,623.52	2,046,047.66
Diesel Oil (off-highway)	4,984,121	49,841.21		49,841.21
Diesel Oil (highway)	489,397	78,303.52	117,455.28	195,758.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,649	583.84	875.76	1,459.60
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	8,033,700	80,337.00		80,337.00
Other fuel 1/	16,663	429.18	1,155.62	1,584.80
<b>SUB-TOTAL</b>	<b>18,643,474</b>	<b>1,027,918.89</b>	<b>1,347,110.18</b>	<b>2,375,029.07</b>
ERT - Petroleum Products	473,185	496,844.70		496,844.70
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>496,844.70</b>		<b>496,844.70</b>
<b>TOTAL 3/</b>		<b>1,524,763.59</b>	<b>1,347,110.18</b>	<b>2,871,873.77</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,797,880 *	1,086,754.80	1,562,123.20	2,648,878.00
Diesel Oil (off-highway)	2,058,855	20,588.55		20,588.55
Diesel Oil (highway)	970,355	155,256.80	223,181.65	378,438.45
Liquefied Petroleum Gas	18	0.93	1.37	2.30
Small Boats (gas)	26,701	4,272.16	6,141.23	10,413.39
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,933,719	39,337.19		39,337.19
Other fuel 1/	873,520	17,862.78	0.00	17,862.78
<b>SUB-TOTAL</b>	<b>14,661,048</b>	<b>1,324,073.21</b>	<b>1,791,447.45</b>	<b>3,115,520.66</b>
ERT - Petroleum Products	354,645	372,377.76		372,377.76
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>372,377.76</b>		<b>372,377.76</b>
<b>TOTAL</b>		<b>1,696,450.97</b>	<b>1,791,447.45</b>	<b>3,487,898.42</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,353,175	376,508.00	400,039.75	776,547.75
Diesel Oil (off-highway)	606,214	6,062.14		6,062.14
Diesel Oil (highway)	271,085	43,373.60	46,084.45	89,458.05
Liquefied Petroleum Gas	25	1.30	1.40	2.70
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,385,561	23,855.61		23,855.61
Other fuel 1/	1,368,487	27,369.74	0.00	27,369.74
<b>SUB-TOTAL</b>	<b>6,984,547</b>	<b>477,170.39</b>	<b>446,125.60</b>	<b>923,295.99</b>
ERT - Petroleum Products	144,198	151,407.76		151,407.76
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>151,407.76</b>		<b>151,407.76</b>
<b>TOTAL</b>		<b>628,578.15</b>	<b>446,125.60</b>	<b>1,074,703.75</b>
<b>SUMMARY</b>				
Gasoline	34,676,378	5,546,823.38	6,556,933.40	12,103,756.78
Diesel Oil (off-highway)	13,538,525	135,385.25		135,385.25
Diesel Oil (highway)	3,708,694	593,391.02	713,067.80	1,306,458.82
Liquefied Petroleum Gas	251	13.05	14.00	27.05
Small Boats (gas)	93,039	14,886.24	17,360.68	32,246.92
Small Boats (diesel oil)	296,632	2,966.32		2,966.32
Aviation fuel	24,750,760	247,507.60		247,507.60
Other fuel 1/	2,374,841	50,308.54	10,797.81	61,106.35
<b>SUB-TOTAL</b>	<b>79,439,120</b>	<b>6,591,281.40</b>	<b>7,298,173.69</b>	<b>13,889,455.09 **</b>
ERT - Petroleum Products	2,110,968	2,216,516.40		2,216,516.40
ERT - Fossil Fuels (MMBtu)	473,429	89,951.51		89,951.51
<b>SUB-TOTAL</b>		<b>2,306,467.91</b>		<b>2,306,467.91</b>
<b>TOTAL</b>		<b>8,897,749.31</b>	<b>7,298,173.69</b>	<b>16,195,923.00</b>

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

\*\*Fuel tax collections were \$13,894,819.52 in December 2022, of which \$5,364.43 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
	1,325,647.94	21,462.24	0.00	1,347,110.18

**Penalty and Interest**

First District	0.00
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>0.00</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) - DECEMBER 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	2,428	364.20	400.62	764.82
County of Maui	846	126.90	203.04	329.94
County of Hawaii	6,040	906.00	1,389.20	2,295.20
County of Kauai	0	0.00	0.00	0.00
<b>TOTAL</b>	<b>9,314</b>	<b>1,397.10</b>	<b>1,992.86</b>	<b>3,389.96</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - DECEMBER 2022\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,621,559.70	
State Airports Special Fund	103,977.80	
State Boating Special Fund	73,716.31	3,799,253.81
County Fuel Tax		3,676,355.56
<b>SUB-TOTAL</b>		<b>7,475,609.37</b>
Environmental Response Revolving Fund	61,681.25	
Energy Security Special Fund	59,760.44	
Energy Systems Development Special Fund	66,415.54	
Electric Vehicle Charging System Subaccount	34,168.18	
Hydrogen Fueling System Subaccount	34,168.18	
General Fund	1,029,644.10	1,285,837.69
<b>TOTAL</b>		<b>8,761,447.06</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	938,106.07	
State Airports Special Fund	80,337.00	
State Boating Special Fund	22,946.92	1,041,389.99
County Fuel Tax:		
Island of Lanai	21,247.62	
Island of Molokai	0.00	
Island of Maui	1,312,391.46	1,333,639.08
<b>SUB-TOTAL</b>		<b>2,375,029.07</b>
Environmental Response Revolving Fund	23,659.27	
Energy Security Special Fund	18,927.42	
Energy Systems Development Special Fund	23,659.27	
Electric Vehicle Charging System Subaccount	14,195.56	
Hydrogen Fueling System Subaccount	14,195.56	
General Fund	402,207.62	496,844.70
<b>TOTAL</b>		<b>2,871,873.77</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,271,888.66	
State Airports Special Fund	39,337.19	
State Boating Special Fund	30,761.83	1,341,987.68
County Fuel Tax		1,773,532.98
<b>SUB-TOTAL</b>		<b>3,115,520.66</b>
Environmental Response Revolving Fund	17,732.27	
Energy Security Special Fund	14,185.82	
Energy Systems Development Special Fund	17,732.27	
Electric Vehicle Charging System Subaccount	10,639.36	
Hydrogen Fueling System Subaccount	10,639.36	
General Fund	301,448.68	372,377.76
<b>TOTAL</b>		<b>3,487,898.42</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	448,781.63	
State Airports Special Fund	23,855.61	
State Boating Special Fund	8,994.41	481,631.65
County Fuel Tax		441,664.34
<b>SUB-TOTAL</b>		<b>923,295.99</b>
Environmental Response Revolving Fund	7,209.89	
Energy Security Special Fund	5,767.91	
Energy Systems Development Special Fund	7,209.89	
Electric Vehicle Charging System Subaccount	4,325.94	
Hydrogen Fueling System Subaccount	4,325.94	
General Fund	122,568.19	151,407.76
<b>TOTAL</b>		<b>1,074,703.75</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,280,336.06	
State Airports Special Fund	247,507.60	
State Boating Special Fund	136,419.47	6,664,263.13
County Fuel Tax		7,225,191.96
<b>SUB-TOTAL</b>		<b>13,889,455.09 *</b>
Environmental Response Revolving Fund	110,282.68	
Energy Security Special Fund	98,641.59	
Energy Systems Development Special Fund	115,016.97	
Electric Vehicle Charging System Subaccount	63,329.04	
Hydrogen Fueling System Subaccount	63,329.04	
General Fund	1,855,868.59	2,306,467.91
<b>TOTAL</b>		<b>16,195,923.00</b>

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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