

LIQUID FUEL TAX BASE & TAX COLLECTIONS - JANUARY 2023**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,064,544 *	3,358,226.84	3,462,339.55	6,820,566.39
Diesel Oil (off-highway)	5,962,696	59,626.96		59,626.96
Diesel Oil (highway)	1,642,021	262,702.34	270,933.44	533,635.78
Liquefied Petroleum Gas	303	15.76	16.36	32.12
Small Boats (gas)	67,900	10,864.00	11,203.50	22,067.50
Small Boats (diesel oil)	318,419	3,184.19		3,184.19
Aviation fuel	10,432,058	104,320.58		104,320.58
Other fuel 1/	107,504	4,300.16	8,922.84	13,223.00
SUB-TOTAL	39,595,445	3,803,240.83	3,753,415.69	7,556,656.52
ERT - Petroleum Products	1,138,776	1,195,715.27		1,195,715.27
ERT - Fossil Fuels (MMBtu)	513,185	97,505.15		97,505.15
SUB-TOTAL		1,293,220.42		1,293,220.42
TOTAL		5,096,461.25	3,753,415.69	8,849,876.94
COUNTY OF MAUI				
Gasoline	5,318,221 *	849,957.16	1,274,839.92	2,124,797.08
Diesel Oil (off-highway)	4,638,703	46,387.03		46,387.03
Diesel Oil (highway)	437,387	69,981.92	104,972.88	174,954.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,008	641.28	961.92	1,603.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	9,193,131	91,931.31		91,931.31
Other fuel 1/	18,316	484.69	1,207.23	1,691.92
SUB-TOTAL	19,609,766	1,059,383.39	1,381,981.95	2,441,365.34
ERT - Petroleum Products	458,139	481,046.21		481,046.21
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		481,046.21		481,046.21
TOTAL 3/		1,540,429.60	1,381,981.95	2,922,411.55
COUNTY OF HAWAII				
Gasoline	7,058,138 *	1,126,608.08	1,619,240.94	2,745,849.02
Diesel Oil (off-highway)	2,687,813	26,878.13		26,878.13
Diesel Oil (highway)	940,127	150,420.32	216,229.21	366,649.53
Liquefied Petroleum Gas	28	1.45	2.13	3.58
Small Boats (gas)	27,204	4,352.64	6,256.92	10,609.56
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,012,400	50,124.00		50,124.00
Other fuel 1/	1,333,479	27,069.24	0.00	27,069.24
SUB-TOTAL	17,059,189	1,385,453.86	1,841,729.20	3,227,183.06
ERT - Petroleum Products	391,091	410,645.48		410,645.48
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		410,645.48		410,645.48
TOTAL		1,796,099.34	1,841,729.20	3,637,828.54
COUNTY OF KAUAI				
Gasoline	2,408,727 *	385,247.97	409,315.46	794,563.43
Diesel Oil (off-highway)	704,588	7,045.88		7,045.88
Diesel Oil (highway)	230,713	36,914.08	39,221.21	76,135.29
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,422,340	24,223.40		24,223.40
Other fuel 1/	1,111,444	22,228.88	0.00	22,228.88
SUB-TOTAL	6,877,812	475,660.21	448,536.67	924,196.88
ERT - Petroleum Products	128,311	134,726.94		134,726.94
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		134,726.94		134,726.94
TOTAL		610,387.15	448,536.67	1,058,923.82
SUMMARY				
Gasoline	35,849,630	5,720,040.05	6,765,735.87	12,485,775.92
Diesel Oil (off-highway)	13,993,800	139,938.00		139,938.00
Diesel Oil (highway)	3,250,248	520,018.66	631,356.74	1,151,375.40
Liquefied Petroleum Gas	331	17.21	18.49	35.70
Small Boats (gas)	99,112	15,857.92	18,422.34	34,280.26
Small Boats (diesel oil)	318,419	3,184.19		3,184.19
Aviation fuel	27,059,929	270,599.29		270,599.29
Other fuel 1/	2,570,743	54,082.97	10,130.07	64,213.04
SUB-TOTAL	83,142,212	6,723,738.29	7,425,663.51	14,149,401.80 **
ERT - Petroleum Products	2,116,318	2,222,133.90		2,222,133.90
ERT - Fossil Fuels (MMBtu)	513,185	97,505.15		97,505.15
SUB-TOTAL		2,319,639.05		2,319,639.05
TOTAL		9,043,377.34	7,425,663.51	16,469,040.85

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

**Fuel tax collections were \$14,201,460.51 in January 2023, of which \$52,058.71 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
	1,357,124.43	24,857.52	0.00	1,381,981.95

Penalty and Interest

First District	1,538.46
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	1,538.46

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) - JANUARY 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	80,668	12,100.21	13,310.23	25,410.44
County of Maui	6,388	958.20	1,533.12	2,491.32
County of Hawaii	17,960	2,694.00	4,130.80	6,824.80
County of Kauai	989	148.35	168.13	316.48
TOTAL	106,005	15,900.76	19,142.28	35,043.04

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JANUARY 2023*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,661,931.05	
State Airports Special Fund	104,320.58	
State Boating Special Fund	74,523.36	3,840,774.99
County Fuel Tax		3,715,881.53
SUB-TOTAL		7,556,656.52
Environmental Response Revolving Fund	62,070.67	
Energy Security Special Fund	60,946.61	
Energy Systems Development Special Fund	67,202.52	
Electric Vehicle Charging System Subaccount	34,163.29	
Hydrogen Fueling System Subaccount	34,163.29	
General Fund	1,034,674.04	1,293,220.42
TOTAL		8,849,876.94
COUNTY OF MAUI		
State Highway Special Fund	957,777.56	
State Airports Special Fund	91,931.31	
State Boating Special Fund	23,494.34	1,073,203.21
County Fuel Tax:		
Island of Lanai	24,608.94	
Island of Molokai	0.00	
Island of Maui	1,343,553.19	1,368,162.13
SUB-TOTAL		2,441,365.34
Environmental Response Revolving Fund	22,906.96	
Energy Security Special Fund	18,325.57	
Energy Systems Development Special Fund	22,906.96	
Electric Vehicle Charging System Subaccount	13,744.18	
Hydrogen Fueling System Subaccount	13,744.18	
General Fund	389,418.36	481,046.21
TOTAL		2,922,411.55
COUNTY OF HAWAII		
State Highway Special Fund	1,321,976.56	
State Airports Special Fund	50,124.00	
State Boating Special Fund	31,770.59	1,403,871.15
County Fuel Tax		1,823,311.91
SUB-TOTAL		3,227,183.06
Environmental Response Revolving Fund	19,554.55	
Energy Security Special Fund	15,643.64	
Energy Systems Development Special Fund	19,554.55	
Electric Vehicle Charging System Subaccount	11,732.73	
Hydrogen Fueling System Subaccount	11,732.73	
General Fund	332,427.28	410,645.48
TOTAL		3,637,828.54
COUNTY OF KAUAI		
State Highway Special Fund	446,922.44	
State Airports Special Fund	24,223.40	
State Boating Special Fund	8,999.74	480,145.58
County Fuel Tax		444,051.30
SUB-TOTAL		924,196.88
Environmental Response Revolving Fund	6,415.57	
Energy Security Special Fund	5,132.45	
Energy Systems Development Special Fund	6,415.57	
Electric Vehicle Charging System Subaccount	3,849.34	
Hydrogen Fueling System Subaccount	3,849.34	
General Fund	109,064.67	134,726.94
TOTAL		1,058,923.82
SUMMARY		
State Highway Special Fund	6,388,607.61	
State Airports Special Fund	270,599.29	
State Boating Special Fund	138,788.03	6,797,994.93
County Fuel Tax		7,351,406.87
SUB-TOTAL		14,149,401.80 *
Environmental Response Revolving Fund	110,947.75	
Energy Security Special Fund	100,048.27	
Energy Systems Development Special Fund	116,079.60	
Electric Vehicle Charging System Subaccount	63,489.54	
Hydrogen Fueling System Subaccount	63,489.54	
General Fund	1,865,584.35	2,319,639.05
TOTAL		16,469,040.85

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 \$14,201,460.51 in January 2023, of which \$52,058.71 could not be distributed because the required tax returns were not yet available.