

LIQUID FUEL TAX BASE & TAX COLLECTIONS - FEBRUARY 2023

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,021,814 *	3,351,272.89	3,455,160.24	6,806,433.13
Diesel Oil (off-highway)	6,667,851	66,678.51		66,678.51
Diesel Oil (highway)	2,042,890	326,862.38	337,076.85	663,939.23
Liquefied Petroleum Gas	191	9.94	10.31	20.25
Small Boats (gas)	67,326	10,772.16	11,108.79	21,880.95
Small Boats (diesel oil)	183,426	1,834.26		1,834.26
Aviation fuel	11,403,145	114,031.45		114,031.45
Other fuel 1/	112,700	4,436.10	9,088.95	13,525.05
SUB-TOTAL	41,499,343	3,875,897.69	3,812,445.14	7,688,342.83
ERT - Petroleum Products	1,140,841	1,197,883.08		1,197,883.08
ERT - Fossil Fuels (MMBtu)	534,357	101,527.83		101,527.83
SUB-TOTAL		1,299,410.91		1,299,410.91
TOTAL		5,175,308.60	3,812,445.14	8,987,753.74
COUNTY OF MAUI				
Gasoline	5,292,336 *	845,015.91	1,267,348.08	2,112,363.99
Diesel Oil (off-highway)	6,015,147	60,151.47		60,151.47
Diesel Oil (highway)	538,099	86,095.84	129,143.76	215,239.60
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,235	677.60	1,016.40	1,694.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	9,347,251	93,472.51		93,472.51
Other fuel 1/	21,918	573.65	1,475.64	2,049.29
SUB-TOTAL	21,218,986	1,085,986.98	1,398,983.88	2,484,970.86
ERT - Petroleum Products	498,415	523,335.59		523,335.59
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		523,335.59		523,335.59
TOTAL 3/		1,609,322.57	1,398,983.88	3,008,306.45
COUNTY OF HAWAII				
Gasoline	7,107,284 *	1,135,098.14	1,631,505.46	2,766,603.60
Diesel Oil (off-highway)	2,307,296	23,072.96		23,072.96
Diesel Oil (highway)	1,028,695	164,591.20	236,599.85	401,191.05
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	27,621	4,419.36	6,352.83	10,772.19
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,769,835	47,698.35		47,698.35
Other fuel 1/	2,113,871	42,586.10	0.00	42,586.10
SUB-TOTAL	17,354,602	1,417,466.11	1,874,458.14	3,291,924.25
ERT - Petroleum Products	383,871	403,064.53		403,064.53
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		403,064.53		403,064.53
TOTAL		1,820,530.64	1,874,458.14	3,694,988.78
COUNTY OF KAUAI				
Gasoline	2,498,165 *	399,421.25	424,364.88	823,786.13
Diesel Oil (off-highway)	703,538	7,035.38		7,035.38
Diesel Oil (highway)	265,302	42,448.32	45,101.34	87,549.66
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	2,185,270	21,852.70		21,852.70
Other fuel 1/	1,202,224	24,044.48	0.00	24,044.48
SUB-TOTAL	6,854,499	494,802.13	469,466.22	964,268.35
ERT - Petroleum Products	128,366	134,784.45		134,784.45
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		134,784.45		134,784.45
TOTAL		629,586.58	469,466.22	1,099,052.80
SUMMARY				
Gasoline	35,919,599	5,730,808.19	6,778,378.66	12,509,186.85
Diesel Oil (off-highway)	15,693,832	156,938.32		156,938.32
Diesel Oil (highway)	3,874,986	619,997.74	747,921.80	1,367,919.54
Liquefied Petroleum Gas	191	9.94	10.31	20.25
Small Boats (gas)	99,182	15,869.12	18,478.02	34,347.14
Small Boats (diesel oil)	183,426	1,834.26		1,834.26
Aviation fuel	27,705,501	277,055.01		277,055.01
Other fuel 1/	3,450,713	71,640.33	10,564.59	82,204.92
SUB-TOTAL	86,927,430	6,874,152.91	7,555,353.38	14,429,506.29 **
ERT - Petroleum Products	2,151,493	2,259,067.65		2,259,067.65
ERT - Fossil Fuels (MMBtu)	534,357	101,527.83		101,527.83
SUB-TOTAL		2,360,595.48		2,360,595.48
TOTAL		9,234,748.39	7,555,353.38	16,790,101.77

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

**Fuel tax collections were \$14,410,674.58 in February 2023. A total of \$18,831.71 in undistributed fuel taxes from previous months were included in the February 2023 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
	1,369,814.04	29,169.84	0.00	1,398,983.88

Penalty and Interest

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

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) - FEBRUARY 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	81,449	12,217.35	13,439.09	25,656.44
County of Maui	11,719	1,757.85	2,812.56	4,570.41
County of Hawaii	13,782	2,067.30	3,169.86	5,237.16
County of Kauai	1,901	285.15	323.17	608.32
TOTAL	108,851	16,327.65	19,744.68	36,072.33

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - FEBRUARY 2023

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,724,247.58	
State Airports Special Fund	114,031.45	
State Boating Special Fund	75,743.11	3,914,022.14
County Fuel Tax		3,774,320.69
SUB-TOTAL		7,688,342.83
Environmental Response Revolving Fund	62,385.62	
Energy Security Special Fund	61,664.35	
Energy Systems Development Special Fund	67,729.19	
Electric Vehicle Charging System Subaccount	34,225.23	
Hydrogen Fueling System Subaccount	34,225.23	
General Fund	1,039,181.29	1,299,410.91
TOTAL		8,987,753.74
COUNTY OF MAUI		
State Highway Special Fund	982,589.33	
State Airports Special Fund	93,472.51	
State Boating Special Fund	23,914.98	1,099,976.82
County Fuel Tax:		
Island of Lanai	28,878.14	
Island of Molokai	0.00	
Island of Maui	1,356,115.90	1,384,994.04
SUB-TOTAL		2,484,970.86
Environmental Response Revolving Fund	24,920.74	
Energy Security Special Fund	19,936.59	
Energy Systems Development Special Fund	24,920.74	
Electric Vehicle Charging System Subaccount	14,952.45	
Hydrogen Fueling System Subaccount	14,952.45	
General Fund	423,652.62	523,335.59
TOTAL		3,008,306.45
COUNTY OF HAWAII		
State Highway Special Fund	1,356,070.08	
State Airports Special Fund	47,698.35	
State Boating Special Fund	32,442.26	1,436,210.69
County Fuel Tax		1,855,713.56
SUB-TOTAL		3,291,924.25
Environmental Response Revolving Fund	19,193.55	
Energy Security Special Fund	15,354.84	
Energy Systems Development Special Fund	19,193.55	
Electric Vehicle Charging System Subaccount	11,516.13	
Hydrogen Fueling System Subaccount	11,516.13	
General Fund	326,290.33	403,064.53
TOTAL		3,694,988.78
COUNTY OF KAUAI		
State Highway Special Fund	468,219.94	
State Airports Special Fund	21,852.70	
State Boating Special Fund	9,424.15	499,496.79
County Fuel Tax		464,771.56
SUB-TOTAL		964,268.35
Environmental Response Revolving Fund	6,418.31	
Energy Security Special Fund	5,134.65	
Energy Systems Development Special Fund	6,418.31	
Electric Vehicle Charging System Subaccount	3,850.98	
Hydrogen Fueling System Subaccount	3,850.98	
General Fund	109,111.22	134,784.45
TOTAL		1,099,052.80
SUMMARY		
State Highway Special Fund	6,531,126.93	
State Airports Special Fund	277,055.01	
State Boating Special Fund	141,524.50	6,949,706.44
County Fuel Tax		7,479,799.85
SUB-TOTAL		14,429,506.29 *
Environmental Response Revolving Fund	112,918.22	
Energy Security Special Fund	102,090.43	
Energy Systems Development Special Fund	118,261.79	
Electric Vehicle Charging System Subaccount	64,544.79	
Hydrogen Fueling System Subaccount	64,544.79	
General Fund	1,898,235.46	2,360,595.48
TOTAL		16,790,101.77

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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