

LIQUID FUEL TAX BASE & TAX COLLECTIONS - MARCH 2023\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	19,185,085 *	3,064,913.80	3,160,369.26	6,225,283.06
Diesel Oil (off-highway)	4,344,362	43,443.62		43,443.62
Diesel Oil (highway)	1,737,196	277,951.35	286,637.33	564,588.68
Liquefied Petroleum Gas	262	13.64	14.14	27.78
Small Boats (gas)	57,263	9,162.08	9,448.40	18,610.48
Small Boats (diesel oil)	320,829	3,208.29		3,208.29
Aviation fuel	9,374,329	93,743.29		93,743.29
Other fuel 1/	102,883	4,115.32	8,539.29	12,654.61
<b>SUB-TOTAL</b>	<b>35,122,209</b>	<b>3,496,551.39</b>	<b>3,465,008.42</b>	<b>6,961,559.81</b>
ERT - Petroleum Products	934,329	981,045.94		981,045.94
ERT - Fossil Fuels (MMBtu)	501,267	95,240.73		95,240.73
<b>SUB-TOTAL</b>		<b>1,076,286.67</b>		<b>1,076,286.67</b>
<b>TOTAL</b>		<b>4,572,838.06</b>	<b>3,465,008.42</b>	<b>8,037,846.48</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,888,840	782,214.40	1,173,321.60	1,955,536.00
Diesel Oil (off-highway)	4,822,966	48,229.66		48,229.66
Diesel Oil (highway)	500,762	80,121.92	120,182.88	200,304.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,293	526.88	790.32	1,317.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	8,460,946	84,609.46		84,609.46
Other fuel 1/	13,485	360.78	869.69	1,230.47
<b>SUB-TOTAL</b>	<b>18,690,292</b>	<b>996,063.10</b>	<b>1,295,164.49</b>	<b>2,291,227.59</b>
ERT - Petroleum Products	434,685	456,418.89		456,418.89
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>456,418.89</b>		<b>456,418.89</b>
<b>TOTAL 3/</b>		<b>1,452,481.99</b>	<b>1,295,164.49</b>	<b>2,747,646.48</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,390,989 *	1,021,422.14	1,468,185.45	2,489,607.59
Diesel Oil (off-highway)	2,342,087	23,420.87		23,420.87
Diesel Oil (highway)	856,464	137,034.24	196,986.72	334,020.96
Liquefied Petroleum Gas	36	1.87	2.74	4.61
Small Boats (gas)	25,133	4,021.28	5,780.59	9,801.87
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,956,195	39,561.95		39,561.95
Other fuel 1/	765,182	15,694.04	0.00	15,694.04
<b>SUB-TOTAL</b>	<b>14,336,086</b>	<b>1,241,156.39</b>	<b>1,670,955.50</b>	<b>2,912,111.89</b>
ERT - Petroleum Products	335,795	352,584.55		352,584.55
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>352,584.55</b>		<b>352,584.55</b>
<b>TOTAL</b>		<b>1,593,740.94</b>	<b>1,670,955.50</b>	<b>3,264,696.44</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,186,189	349,790.24	371,652.13	721,442.37
Diesel Oil (off-highway)	539,862	5,398.62		5,398.62
Diesel Oil (highway)	208,333	33,333.28	35,416.61	68,749.89
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	1,939,502	19,395.02		19,395.02
Other fuel 1/	1,019,603	20,392.06	0.00	20,392.06
<b>SUB-TOTAL</b>	<b>5,893,489</b>	<b>428,309.22</b>	<b>407,068.74</b>	<b>835,377.96</b>
ERT - Petroleum Products	110,789	116,328.52		116,328.52
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>116,328.52</b>		<b>116,328.52</b>
<b>TOTAL</b>		<b>544,637.74</b>	<b>407,068.74</b>	<b>951,706.48</b>
<b>SUMMARY</b>				
Gasoline	32,651,103	5,218,340.58	6,173,528.44	11,391,869.02
Diesel Oil (off-highway)	12,049,277	120,492.77		120,492.77
Diesel Oil (highway)	3,302,755	528,440.79	639,223.54	1,167,664.33
Liquefied Petroleum Gas	298	15.51	16.88	32.39
Small Boats (gas)	85,689	13,710.24	16,019.31	29,729.55
Small Boats (diesel oil)	320,829	3,208.29		3,208.29
Aviation fuel	23,730,972	237,309.72		237,309.72
Other fuel 1/	1,901,153	40,562.20	9,408.98	49,971.18
<b>SUB-TOTAL</b>	<b>74,042,076</b>	<b>6,162,080.10</b>	<b>6,838,197.15</b>	<b>13,000,277.25 **</b>
ERT - Petroleum Products	1,815,598	1,906,377.90		1,906,377.90
ERT - Fossil Fuels (MMBtu)	501,267	95,240.73		95,240.73
<b>SUB-TOTAL</b>		<b>2,001,618.63</b>		<b>2,001,618.63</b>
<b>TOTAL</b>		<b>8,163,698.73</b>	<b>6,838,197.15</b>	<b>15,001,895.88</b>

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

\*\*Fuel tax collections were \$13,052,411.98 in March 2023, of which \$52,134.73 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
	1,269,549.05	25,615.44	0.00	1,295,164.49

**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) - MARCH 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	31,332	4,699.80	5,169.79	9,869.59
County of Maui	0	0.00	0.00	0.00
County of Hawaii	7,574	1,136.10	1,742.02	2,878.12
County of Kauai	0	0.00	0.00	0.00
<b>TOTAL</b>	<b>38,906</b>	<b>5,835.90</b>	<b>6,911.81</b>	<b>12,747.71</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MARCH 2023\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,368,780.02	
State Airports Special Fund	93,743.29	
State Boating Special Fund	68,678.16	3,531,201.47
County Fuel Tax		3,430,358.34
<b>SUB-TOTAL</b>		<b>6,961,559.81</b>
Environmental Response Revolving Fund	51,729.14	
Energy Security Special Fund	52,411.19	
Energy Systems Development Special Fund	56,741.81	
Electric Vehicle Charging System Subaccount	28,029.88	
Hydrogen Fueling System Subaccount	28,029.88	
General Fund	859,344.77	1,076,286.67
<b>TOTAL</b>		<b>8,037,846.48</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	902,339.10	
State Airports Special Fund	84,609.46	
State Boating Special Fund	22,066.18	1,009,014.74
County Fuel Tax:		
Island of Lanai	25,359.29	
Island of Molokai	0.00	
Island of Maui	1,256,853.56	1,282,212.85
<b>SUB-TOTAL</b>		<b>2,291,227.59</b>
Environmental Response Revolving Fund	21,734.23	
Energy Security Special Fund	17,387.39	
Energy Systems Development Special Fund	21,734.23	
Electric Vehicle Charging System Subaccount	13,040.54	
Hydrogen Fueling System Subaccount	13,040.54	
General Fund	369,481.96	456,418.89
<b>TOTAL</b>		<b>2,747,646.48</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,189,578.50	
State Airports Special Fund	39,561.95	
State Boating Special Fund	28,725.49	1,257,865.94
County Fuel Tax		1,654,245.95
<b>SUB-TOTAL</b>		<b>2,912,111.89</b>
Environmental Response Revolving Fund	16,789.74	
Energy Security Special Fund	13,431.79	
Energy Systems Development Special Fund	16,789.74	
Electric Vehicle Charging System Subaccount	10,073.84	
Hydrogen Fueling System Subaccount	10,073.84	
General Fund	285,425.60	352,584.55
<b>TOTAL</b>		<b>3,264,696.44</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	404,825.06	
State Airports Special Fund	19,395.02	
State Boating Special Fund	8,159.83	432,379.91
County Fuel Tax		402,998.05
<b>SUB-TOTAL</b>		<b>835,377.96</b>
Environmental Response Revolving Fund	5,539.45	
Energy Security Special Fund	4,431.56	
Energy Systems Development Special Fund	5,539.45	
Electric Vehicle Charging System Subaccount	3,323.67	
Hydrogen Fueling System Subaccount	3,323.67	
General Fund	94,170.72	116,328.52
<b>TOTAL</b>		<b>951,706.48</b>
<b>SUMMARY</b>		
State Highway Special Fund	5,865,522.68	
State Airports Special Fund	237,309.72	
State Boating Special Fund	127,629.66	6,230,462.06
County Fuel Tax		6,769,815.19
<b>SUB-TOTAL</b>		<b>13,000,277.25 *</b>
Environmental Response Revolving Fund	95,792.56	
Energy Security Special Fund	87,661.93	
Energy Systems Development Special Fund	100,805.23	
Electric Vehicle Charging System Subaccount	54,467.93	
Hydrogen Fueling System Subaccount	54,467.93	
General Fund	1,608,423.05	2,001,618.63
<b>TOTAL</b>		<b>15,001,895.88</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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