

LIQUID FUEL TAX BASE & TAX COLLECTIONS - APRIL 2023

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	22,286,200 *	3,564,202.18	3,675,474.22	7,239,676.40
Diesel Oil (off-highway)	5,567,925	55,679.25		55,679.25
Diesel Oil (highway)	1,013,237	162,114.98	167,184.11	329,299.09
Liquefied Petroleum Gas	177	9.20	9.56	18.76
Small Boats (gas)	64,722	10,355.54	10,679.16	21,034.70
Small Boats (diesel oil)	150,505	1,505.05		1,505.05
Aviation fuel	11,069,336	110,693.36		110,693.36
Other fuel 1/	104,800	4,192.02	8,698.44	12,890.46
<b>SUB-TOTAL</b>	<b>40,256,903</b>	<b>3,908,751.58</b>	<b>3,862,045.49</b>	<b>7,770,797.07</b>
ERT - Petroleum Products	1,109,117	1,164,573.29		1,164,573.29
ERT - Fossil Fuels (MMBtu)	518,151	98,448.69		98,448.69
<b>SUB-TOTAL</b>		<b>1,263,021.98</b>		<b>1,263,021.98</b>
<b>TOTAL</b>		<b>5,171,773.56</b>	<b>3,862,045.49</b>	<b>9,033,819.05</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,478,498 *	875,107.47	1,312,516.00	2,187,623.47
Diesel Oil (off-highway)	4,130,746	41,307.46		41,307.46
Diesel Oil (highway)	505,293	80,846.87	121,270.31	202,117.18
Liquefied Petroleum Gas	62	3.22	7.13	10.35
Small Boats (gas)	3,696	591.31	886.97	1,478.28
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	9,047,042	90,470.42		90,470.42
Other fuel 1/	22,051	576.20	1,489.15	2,065.35
<b>SUB-TOTAL</b>	<b>19,187,387</b>	<b>1,088,902.95</b>	<b>1,436,169.56</b>	<b>2,525,072.51</b>
ERT - Petroleum Products	453,492	476,166.34		476,166.34
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>476,166.34</b>		<b>476,166.34</b>
<b>TOTAL 3/</b>		<b>1,565,069.29</b>	<b>1,436,169.56</b>	<b>3,001,238.85</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	7,122,310 *	1,139,079.97	1,637,380.54	2,776,460.51
Diesel Oil (off-highway)	2,464,995	24,649.95		24,649.95
Diesel Oil (highway)	1,066,110	170,577.59	245,205.28	415,782.87
Liquefied Petroleum Gas	73	3.79	5.55	9.34
Small Boats (gas)	29,884	4,781.47	6,873.36	11,654.83
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,667,385	46,673.85		46,673.85
Other fuel 1/	1,726,265	34,885.86	0.00	34,885.86
<b>SUB-TOTAL</b>	<b>17,077,022</b>	<b>1,420,652.48</b>	<b>1,889,464.73</b>	<b>3,310,117.21</b>
ERT - Petroleum Products	399,241	419,203.05		419,203.05
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>419,203.05</b>		<b>419,203.05</b>
<b>TOTAL</b>		<b>1,839,855.53</b>	<b>1,889,464.73</b>	<b>3,729,320.26</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,443,697	390,991.48	415,428.45	806,419.93
Diesel Oil (off-highway)	547,356	5,473.56		5,473.56
Diesel Oil (highway)	264,094	42,254.96	44,895.90	87,150.86
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	2,345,935	23,459.35		23,459.35
Other fuel 1/	1,187,182	23,743.64	0.00	23,743.64
<b>SUB-TOTAL</b>	<b>6,788,263</b>	<b>485,922.99</b>	<b>460,324.35</b>	<b>946,247.34</b>
ERT - Petroleum Products	130,153	136,661.02		136,661.02
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>136,661.02</b>		<b>136,661.02</b>
<b>TOTAL</b>		<b>622,584.01</b>	<b>460,324.35</b>	<b>1,082,908.36</b>
<b>SUMMARY</b>				
Gasoline	37,330,705	5,969,381.10	7,040,799.21	13,010,180.31
Diesel Oil (off-highway)	12,711,022	127,110.22		127,110.22
Diesel Oil (highway)	2,848,733	455,794.40	578,555.60	1,034,350.00
Liquefied Petroleum Gas	312	16.21	22.24	38.45
Small Boats (gas)	98,302	15,728.32	18,439.49	34,167.81
Small Boats (diesel oil)	150,505	1,505.05		1,505.05
Aviation fuel	27,129,698	271,296.98		271,296.98
Other fuel 1/	3,040,298	63,397.72	10,187.59	73,585.31
<b>SUB-TOTAL</b>	<b>83,309,575</b>	<b>6,904,230.00</b>	<b>7,648,004.13</b>	<b>14,552,234.13 **</b>
ERT - Petroleum Products	2,092,004	2,196,603.70		2,196,603.70
ERT - Fossil Fuels (MMBtu)	518,151	98,448.69		98,448.69
<b>SUB-TOTAL</b>		<b>2,295,052.39</b>		<b>2,295,052.39</b>
<b>TOTAL</b>		<b>9,199,282.39</b>	<b>7,648,004.13</b>	<b>16,847,286.52</b>

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

\*\*Fuel tax collections were \$14,599,148.37 in April 2023, of which \$46,914.24 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
	1,410,707.48	25,462.08	0.00	1,436,169.56

**Penalty and Interest**

First District	158,265.51
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>158,265.51</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) - APRIL 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	10,599	1,589.85	1,748.84	3,338.69
County of Maui	9,681	1,452.15	2,323.44	3,775.59
County of Hawaii	3,264	489.60	750.72	1,240.32
County of Kauai	0	0.00	0.00	0.00
<b>TOTAL</b>	<b>23,544</b>	<b>3,531.60</b>	<b>4,823.00</b>	<b>8,354.60</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - APRIL 2023

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,760,077.64	
State Airports Special Fund	110,693.36	
State Boating Special Fund	76,601.03	3,947,372.03
County Fuel Tax		3,823,425.04
<b>SUB-TOTAL</b>		<b>7,770,797.07</b>
Environmental Response Revolving Fund	60,637.38	
Energy Security Special Fund	59,909.23	
Energy Systems Development Special Fund	65,818.89	
Electric Vehicle Charging System Subaccount	33,273.52	
Hydrogen Fueling System Subaccount	33,273.52	
General Fund	1,010,109.44	1,263,021.98
<b>TOTAL</b>		<b>9,033,819.05</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	988,448.20	
State Airports Special Fund	90,470.42	
State Boating Special Fund	24,346.02	1,103,264.64
County Fuel Tax:		
Island of Lanai	25,207.46	
Island of Molokai	0.00	
Island of Maui	1,396,600.41	1,421,807.87
<b>SUB-TOTAL</b>		<b>2,525,072.51</b>
Environmental Response Revolving Fund	22,674.59	
Energy Security Special Fund	18,139.67	
Energy Systems Development Special Fund	22,674.59	
Electric Vehicle Charging System Subaccount	13,604.75	
Hydrogen Fueling System Subaccount	13,604.75	
General Fund	385,467.99	476,166.34
<b>TOTAL</b>		<b>3,001,238.85</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,360,238.84	
State Airports Special Fund	46,673.85	
State Boating Special Fund	32,634.44	1,439,547.13
County Fuel Tax		1,870,570.08
<b>SUB-TOTAL</b>		<b>3,310,117.21</b>
Environmental Response Revolving Fund	19,962.05	
Energy Security Special Fund	15,969.64	
Energy Systems Development Special Fund	19,962.05	
Electric Vehicle Charging System Subaccount	11,977.23	
Hydrogen Fueling System Subaccount	11,977.23	
General Fund	339,354.85	419,203.05
<b>TOTAL</b>		<b>3,729,320.26</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	457,839.00	
State Airports Special Fund	23,459.35	
State Boating Special Fund	9,227.88	490,526.23
County Fuel Tax		455,721.11
<b>SUB-TOTAL</b>		<b>946,247.34</b>
Environmental Response Revolving Fund	6,507.67	
Energy Security Special Fund	5,206.13	
Energy Systems Development Special Fund	6,507.67	
Electric Vehicle Charging System Subaccount	3,904.60	
Hydrogen Fueling System Subaccount	3,904.60	
General Fund	110,630.35	136,661.02
<b>TOTAL</b>		<b>1,082,908.36</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,566,603.68	
State Airports Special Fund	271,296.98	
State Boating Special Fund	142,809.37	6,980,710.03
County Fuel Tax		7,571,524.10
<b>SUB-TOTAL</b>		<b>14,552,234.13 *</b>
Environmental Response Revolving Fund	109,781.69	
Energy Security Special Fund	99,224.67	
Energy Systems Development Special Fund	114,963.20	
Electric Vehicle Charging System Subaccount	62,760.10	
Hydrogen Fueling System Subaccount	62,760.10	
General Fund	1,845,562.63	2,295,052.39
<b>TOTAL</b>		<b>16,847,286.52</b>

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 \$14,599,148.37 in April 2023, of which \$46,914.24 could not be distributed because the required tax returns were not yet available.