

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,986,951 *	3,349,263.39	3,453,333.29	6,802,596.68
Diesel Oil (off-highway)	5,792,637	57,926.37		57,926.37
Diesel Oil (highway)	1,827,044	292,326.97	301,462.25	593,789.22
Liquefied Petroleum Gas	238	12.38	12.85	25.23
Small Boats (gas)	71,509	11,441.41	11,798.96	23,240.37
Small Boats (diesel oil)	179,300	1,793.00		1,793.00
Aviation fuel	10,556,152	105,561.52		105,561.52
Other fuel 1/	111,478	4,430.63	9,147.60	13,578.23
SUB-TOTAL	39,525,308	3,822,755.67	3,775,754.95	7,598,510.62
ERT - Petroleum Products	1,123,825	1,180,016.54		1,180,016.54
ERT - Fossil Fuels (MMBtu)	501,369	95,260.11		95,260.11
SUB-TOTAL		1,275,276.65		1,275,276.65
TOTAL		5,098,032.32	3,775,754.95	8,873,787.27
COUNTY OF MAUI				
Gasoline	5,380,646 *	859,374.66	1,288,909.15	2,148,283.81
Diesel Oil (off-highway)	3,748,223	37,482.23		37,482.23
Diesel Oil (highway)	491,381	78,621.03	117,931.54	196,552.57
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,129	660.69	991.02	1,651.71
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,864,217	78,642.17		78,642.17
Other fuel 1/	17,777	469.80	1,174.78	1,644.58
SUB-TOTAL	17,506,373	1,055,250.58	1,409,006.49	2,464,257.07
ERT - Petroleum Products	445,713	467,998.62		467,998.62
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		467,998.62		467,998.62
TOTAL 3/		1,523,249.20	1,409,006.49	2,932,255.69
COUNTY OF HAWAII				
Gasoline	6,917,360 *	1,105,447.64	1,588,953.54	2,694,401.18
Diesel Oil (off-highway)	2,543,835	25,438.35		25,438.35
Diesel Oil (highway)	1,040,970	166,555.19	239,423.08	405,978.27
Liquefied Petroleum Gas	15	0.78	1.14	1.92
Small Boats (gas)	28,376	4,540.20	6,526.55	11,066.75
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,808,254	38,082.54		38,082.54
Other fuel 1/	1,521,720	30,836.74	0.00	30,836.74
SUB-TOTAL	15,860,530	1,370,901.44	1,834,904.31	3,205,805.75
ERT - Petroleum Products	399,575	419,553.65		419,553.65
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		419,553.65		419,553.65
TOTAL		1,790,455.09	1,834,904.31	3,625,359.40
COUNTY OF KAUAI				
Gasoline	2,482,382 *	396,863.83	421,645.34	818,509.17
Diesel Oil (off-highway)	878,074	8,780.74		8,780.74
Diesel Oil (highway)	236,699	37,871.85	40,238.85	78,110.70
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	2,279,570	22,795.70		22,795.70
Other fuel 1/	845,595	16,911.90	0.00	16,911.90
SUB-TOTAL	6,722,320	483,224.02	461,884.19	945,108.21
ERT - Petroleum Products	137,592	144,472.03		144,472.03
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		144,472.03		144,472.03
TOTAL		627,696.05	461,884.19	1,089,580.24
SUMMARY				
Gasoline	35,767,338	5,710,949.52	6,752,841.32	12,463,790.84
Diesel Oil (off-highway)	12,962,769	129,627.69		129,627.69
Diesel Oil (highway)	3,596,094	575,375.04	699,055.72	1,274,430.76
Liquefied Petroleum Gas	253	13.16	13.99	27.15
Small Boats (gas)	104,014	16,642.30	19,316.53	35,958.83
Small Boats (diesel oil)	179,300	1,793.00		1,793.00
Aviation fuel	24,508,193	245,081.93		245,081.93
Other fuel 1/	2,496,570	52,649.07	10,322.38	62,971.45
SUB-TOTAL	79,614,531	6,732,131.71	7,481,549.94	14,213,681.65 **
ERT - Petroleum Products	2,106,706	2,212,040.84		2,212,040.84
ERT - Fossil Fuels (MMBtu)	501,369	95,260.11		95,260.11
SUB-TOTAL		2,307,300.95		2,307,300.95
TOTAL		9,039,432.66	7,481,549.94	16,520,982.60

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

**Fuel tax collections were \$14,150,273.11 in May 2023. A total of \$63,408.54 in undistributed fuel taxes from previous months were included in the May 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
	1,385,468.25	23,538.24	0.00	1,409,006.49

Penalty and Interest

First District	(62,116.82)
Second District	(16,751.33)
Third District	(24,749.20)
Fourth District	(10,352.59)
TOTAL	(113,969.94)

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) - MAY 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	57,658	8,648.70	9,513.57	18,162.27
County of Maui	10,191	1,528.65	2,445.84	3,974.49
County of Hawaii	8,866	1,329.90	2,039.18	3,369.08
County of Kauai	2,115	317.25	359.55	676.80
TOTAL	78,830	11,824.50	14,358.14	26,182.64

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MAY 2023*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,680,022.21	
State Airports Special Fund	105,561.52	
State Boating Special Fund	74,929.49	3,860,513.22
County Fuel Tax		3,737,997.40
SUB-TOTAL		7,598,510.62
Environmental Response Revolving Fund	61,204.95	
Energy Security Special Fund	59,994.08	
Energy Systems Development Special Fund	66,218.64	
Electric Vehicle Charging System Subaccount	33,714.76	
Hydrogen Fueling System Subaccount	33,714.76	
General Fund	1,020,429.46	1,275,276.65
TOTAL		8,873,787.27
COUNTY OF MAUI		
State Highway Special Fund	966,842.33	
State Airports Special Fund	78,642.17	
State Boating Special Fund	23,856.14	1,069,340.64
County Fuel Tax:		
Island of Lanai	23,302.86	
Island of Molokai	0.00	
Island of Maui	1,371,613.57	1,394,916.43
SUB-TOTAL		2,464,257.07
Environmental Response Revolving Fund	22,285.65	
Energy Security Special Fund	17,828.52	
Energy Systems Development Special Fund	22,285.65	
Electric Vehicle Charging System Subaccount	13,371.39	
Hydrogen Fueling System Subaccount	13,371.39	
General Fund	378,856.02	467,998.62
TOTAL		2,932,255.69
COUNTY OF HAWAII		
State Highway Special Fund	1,319,490.71	
State Airports Special Fund	38,082.54	
State Boating Special Fund	31,677.23	1,389,250.48
County Fuel Tax		1,816,555.27
SUB-TOTAL		3,205,805.75
Environmental Response Revolving Fund	19,978.75	
Energy Security Special Fund	15,983.00	
Energy Systems Development Special Fund	19,978.75	
Electric Vehicle Charging System Subaccount	11,987.25	
Hydrogen Fueling System Subaccount	11,987.25	
General Fund	339,638.65	419,553.65
TOTAL		3,625,359.40
COUNTY OF KAUAI		
State Highway Special Fund	455,824.04	
State Airports Special Fund	22,795.70	
State Boating Special Fund	9,223.12	487,842.86
County Fuel Tax		457,265.35
SUB-TOTAL		945,108.21
Environmental Response Revolving Fund	6,879.62	
Energy Security Special Fund	5,503.70	
Energy Systems Development Special Fund	6,879.62	
Electric Vehicle Charging System Subaccount	4,127.77	
Hydrogen Fueling System Subaccount	4,127.77	
General Fund	116,953.55	144,472.03
TOTAL		1,089,580.24
SUMMARY		
State Highway Special Fund	6,422,179.29	
State Airports Special Fund	245,081.93	
State Boating Special Fund	139,685.98	6,806,947.20
County Fuel Tax		7,406,734.45
SUB-TOTAL		14,213,681.65 *
Environmental Response Revolving Fund	110,348.97	
Energy Security Special Fund	99,309.30	
Energy Systems Development Special Fund	115,362.66	
Electric Vehicle Charging System Subaccount	63,201.17	
Hydrogen Fueling System Subaccount	63,201.17	
General Fund	1,855,877.68	2,307,300.95
TOTAL		16,520,982.60

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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