

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	22,030,834 *	3,517,987.28	3,627,446.86	7,145,434.14
Diesel Oil (off-highway)	6,206,266	62,062.66		62,062.66
Diesel Oil (highway)	2,699,196	431,871.38	445,367.40	877,238.78
Liquefied Petroleum Gas	238	12.38	12.85	25.23
Small Boats (gas)	78,166	12,506.57	12,897.40	25,403.97
Small Boats (diesel oil)	274,393	2,743.93		2,743.93
Aviation fuel	11,060,475	110,604.75		110,604.75
Other fuel 1/	123,100	4,924.02	10,217.33	15,141.35
SUB-TOTAL	42,472,669	4,142,712.97	4,095,941.84	8,238,654.81
ERT - Petroleum Products	1,177,109	1,235,963.98		1,235,963.98
ERT - Fossil Fuels (MMBtu)	481,838	91,549.22		91,549.22
SUB-TOTAL		1,327,513.20		1,327,513.20
TOTAL		5,470,226.17	4,095,941.84	9,566,168.01
COUNTY OF MAUI				
Gasoline	5,454,965 *	872,131.79	1,308,131.42	2,180,263.21
Diesel Oil (off-highway)	4,417,104	44,171.04		44,171.04
Diesel Oil (highway)	533,895	85,422.70	128,135.46	213,558.16
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,405	704.80	1,057.21	1,762.01
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,023,075	70,230.75		70,230.75
Other fuel 1/	(16,508)	(785.95)	(970.47)	(1,756.42)
SUB-TOTAL	17,416,936	1,071,875.13	1,436,353.62	2,508,228.75
ERT - Petroleum Products	446,350	468,667.65		468,667.65
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		468,667.65		468,667.65
TOTAL 3/		1,540,542.78	1,436,353.62	2,976,896.40
COUNTY OF HAWAII				
Gasoline	6,991,665 *	1,117,228.28	1,605,877.83	2,723,106.11
Diesel Oil (off-highway)	1,314,085	13,140.85		13,140.85
Diesel Oil (highway)	1,061,583	169,853.35	244,164.19	414,017.54
Liquefied Petroleum Gas	37	1.93	2.81	4.74
Small Boats (gas)	30,240	4,838.33	6,955.09	11,793.42
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,818,628	38,186.28		38,186.28
Other fuel 1/	1,219,762	24,783.34	0.00	24,783.34
SUB-TOTAL	14,436,000	1,368,032.36	1,856,999.92	3,225,032.28
ERT - Petroleum Products	356,793	374,632.58		374,632.58
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		374,632.58		374,632.58
TOTAL		1,742,664.94	1,856,999.92	3,599,664.86
COUNTY OF KAUAI				
Gasoline	2,579,826 *	412,667.83	438,452.19	851,120.02
Diesel Oil (off-highway)	618,169	6,181.69		6,181.69
Diesel Oil (highway)	244,832	39,173.18	41,621.50	80,794.68
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	2,239,422	22,394.22		22,394.22
Other fuel 1/	1,200,254	24,005.08	0.00	24,005.08
SUB-TOTAL	6,882,503	504,422.00	480,073.69	984,495.69
ERT - Petroleum Products	141,598	148,678.19		148,678.19
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		148,678.19		148,678.19
TOTAL		653,100.19	480,073.69	1,133,173.88
SUMMARY				
Gasoline	37,057,289	5,920,015.18	6,979,908.30	12,899,923.48
Diesel Oil (off-highway)	12,555,624	125,556.24		125,556.24
Diesel Oil (highway)	4,539,507	726,320.61	859,288.55	1,585,609.16
Liquefied Petroleum Gas	275	14.31	15.66	29.97
Small Boats (gas)	112,811	18,049.70	20,909.70	38,959.40
Small Boats (diesel oil)	274,393	2,743.93		2,743.93
Aviation fuel	24,141,600	241,416.00		241,416.00
Other fuel 1/	2,526,608	52,926.49	9,246.86	62,173.35
SUB-TOTAL	81,208,108	7,087,042.46	7,869,369.07	14,956,411.53 **
ERT - Petroleum Products	2,121,850	2,227,942.40		2,227,942.40
ERT - Fossil Fuels (MMBtu)	481,838	91,549.22		91,549.22
SUB-TOTAL		2,319,491.62		2,319,491.62
TOTAL		9,406,534.08	7,869,369.07	17,275,903.15

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

**Fuel tax collections were \$14,919,655.87 in June 2023. A total of \$36,755.66 in undistributed fuel taxes from previous months were included in the June 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
	1,412,951.22	23,402.40	0.00	1,436,353.62

Penalty and Interest

First District	143.17
Second District	38.57
Third District	56.90
Fourth District	23.82
TOTAL	262.46

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) - JUNE 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	46,308	6,946.20	7,640.82	14,587.02
County of Maui	4,417	662.55	1,060.08	1,722.63
County of Hawaii	9,587	1,438.05	2,205.01	3,643.06
County of Kauai	695	104.25	118.15	222.40
TOTAL	61,007	9,151.05	11,024.06	20,175.11

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JUNE 2023*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,991,787.14	
State Airports Special Fund	110,604.75	
State Boating Special Fund	81,280.50	4,183,672.39
County Fuel Tax		4,054,982.42
SUB-TOTAL		8,238,654.81
Environmental Response Revolving Fund	63,673.81	
Energy Security Special Fund	61,539.48	
Energy Systems Development Special Fund	68,492.19	
Electric Vehicle Charging System Subaccount	35,313.26	
Hydrogen Fueling System Subaccount	35,313.26	
General Fund	1,063,181.20	1,327,513.20
TOTAL		9,566,168.01
COUNTY OF MAUI		
State Highway Special Fund	991,627.94	
State Airports Special Fund	70,230.74	
State Boating Special Fund	24,379.98	1,086,238.66
County Fuel Tax:		
Island of Lanai	23,168.38	
Island of Molokai	0.00	
Island of Maui	1,398,821.71	1,421,990.09
SUB-TOTAL		2,508,228.75
Environmental Response Revolving Fund	22,317.51	
Energy Security Special Fund	17,854.01	
Energy Systems Development Special Fund	22,317.51	
Electric Vehicle Charging System Subaccount	13,390.50	
Hydrogen Fueling System Subaccount	13,390.50	
General Fund	379,397.62	468,667.65
TOTAL		2,976,896.40
COUNTY OF HAWAII		
State Highway Special Fund	1,316,547.62	
State Airports Special Fund	38,186.28	
State Boating Special Fund	31,868.46	1,386,602.36
County Fuel Tax		1,838,429.92
SUB-TOTAL		3,225,032.28
Environmental Response Revolving Fund	17,839.65	
Energy Security Special Fund	14,271.72	
Energy Systems Development Special Fund	17,839.65	
Electric Vehicle Charging System Subaccount	10,703.79	
Hydrogen Fueling System Subaccount	10,703.79	
General Fund	303,273.98	374,632.58
TOTAL		3,599,664.86
COUNTY OF KAUAI		
State Highway Special Fund	477,207.50	
State Airports Special Fund	22,394.22	
State Boating Special Fund	9,621.02	509,222.74
County Fuel Tax		475,272.95
SUB-TOTAL		984,495.69
Environmental Response Revolving Fund	7,079.91	
Energy Security Special Fund	5,663.93	
Energy Systems Development Special Fund	7,079.91	
Electric Vehicle Charging System Subaccount	4,247.95	
Hydrogen Fueling System Subaccount	4,247.95	
General Fund	120,358.54	148,678.19
TOTAL		1,133,173.88
SUMMARY		
State Highway Special Fund	6,777,170.20	
State Airports Special Fund	241,415.99	
State Boating Special Fund	147,149.96	7,165,736.15
County Fuel Tax		7,790,675.38
SUB-TOTAL		14,956,411.53 *
Environmental Response Revolving Fund	110,910.88	
Energy Security Special Fund	99,329.14	
Energy Systems Development Special Fund	115,729.26	
Electric Vehicle Charging System Subaccount	63,655.50	
Hydrogen Fueling System Subaccount	63,655.50	
General Fund	1,866,211.34	2,319,491.62
TOTAL		17,275,903.15

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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