

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,979,311 *	3,322,115.96	3,423,555.15	6,745,671.11
Diesel Oil (off-highway)	5,642,980	56,429.80		56,429.80
Diesel Oil (highway)	1,614,645	258,317.19	266,416.44	524,733.63
Liquefied Petroleum Gas	65	3.38	3.51	6.89
Small Boats (gas)	76,684	12,269.44	12,652.86	24,922.30
Small Boats (diesel oil)	250,116	2,501.16		2,501.16
Aviation fuel	10,907,114	109,071.14		109,071.14
Other fuel 1/	108,161	4,326.44	8,977.36	13,303.80
SUB-TOTAL	39,579,076	3,765,034.51	3,711,605.32	7,476,639.83
ERT - Petroleum Products	1,132,254	1,188,867.00		1,188,867.00
ERT - Fossil Fuels (MMBtu)	483,771	91,916.49		91,916.49
SUB-TOTAL		1,280,783.49		1,280,783.49
TOTAL		5,045,818.00	3,711,605.32	8,757,423.32
COUNTY OF MAUI				
Gasoline	5,272,149	843,543.84	1,265,315.76	2,108,859.60
Diesel Oil (off-highway)	4,618,589	46,185.89		46,185.89
Diesel Oil (highway)	497,162	79,545.92	119,318.88	198,864.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,920	627.20	940.80	1,568.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,758,001	77,580.01		77,580.01
Other fuel 1/	12,900	350.05	807.99	1,158.04
SUB-TOTAL	18,162,721	1,047,832.91	1,386,383.43	2,434,216.34
ERT - Petroleum Products	457,154	480,011.67		480,011.67
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		480,011.67		480,011.67
TOTAL 3/		1,527,844.58	1,386,383.43	2,914,228.01
COUNTY OF HAWAII				
Gasoline	6,731,213 *	1,073,104.13	1,542,214.40	2,615,318.53
Diesel Oil (off-highway)	1,676,412	16,764.12		16,764.12
Diesel Oil (highway)	967,765	154,842.40	222,585.95	377,428.35
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	28,872	4,619.52	6,640.56	11,260.08
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,847,092	38,470.92		38,470.92
Other fuel 1/	1,443,609	29,200.48	0.00	29,200.48
SUB-TOTAL	14,694,963	1,317,001.57	1,771,440.91	3,088,442.48
ERT - Petroleum Products	345,385	362,654.07		362,654.07
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		362,654.07		362,654.07
TOTAL		1,679,655.64	1,771,440.91	3,451,096.55
COUNTY OF KAUAI				
Gasoline	2,492,245	398,759.20	423,681.65	822,440.85
Diesel Oil (off-highway)	703,536	7,035.36		7,035.36
Diesel Oil (highway)	263,118	42,098.88	44,730.06	86,828.94
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	2,375,259	23,752.59		23,752.59
Other fuel 1/	1,085,394	21,707.88	0.00	21,707.88
SUB-TOTAL	6,919,552	493,353.91	468,411.71	961,765.62
ERT - Petroleum Products	139,766	146,754.21		146,754.21
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		146,754.21		146,754.21
TOTAL		640,108.12	468,411.71	1,108,519.83
SUMMARY				
Gasoline	35,474,918	5,637,523.13	6,654,766.96	12,292,290.09
Diesel Oil (off-highway)	12,641,517	126,415.17		126,415.17
Diesel Oil (highway)	3,342,690	534,804.39	653,051.33	1,187,855.72
Liquefied Petroleum Gas	65	3.38	3.51	6.89
Small Boats (gas)	109,476	17,516.16	20,234.22	37,750.38
Small Boats (diesel oil)	250,116	2,501.16		2,501.16
Aviation fuel	24,887,466	248,874.66		248,874.66
Other fuel 1/	2,650,064	55,584.85	9,785.35	65,370.20
SUB-TOTAL	79,356,312	6,623,222.90	7,337,841.37	13,961,064.27 **
ERT - Petroleum Products	2,074,559	2,178,286.95		2,178,286.95
ERT - Fossil Fuels (MMBtu)	483,771	91,916.49		91,916.49
SUB-TOTAL		2,270,203.44		2,270,203.44
TOTAL		8,893,426.34	7,337,841.37	16,231,267.71

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

**Fuel tax collections were \$14,228,956.60 in July 2023, of which \$267,892.33 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
	1,361,490.15	24,893.28	0.00	1,386,383.43

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) - JULY 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	230,492	34,573.80	38,031.18	72,604.98
County of Maui	0	0.00	0.00	0.00
County of Hawaii	25,933	3,889.95	5,964.59	9,854.54
County of Kauai	0	0.00	0.00	0.00
TOTAL	256,425	38,463.75	43,995.77	82,459.52

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JULY 2023*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,619,403.74	
State Airports Special Fund	109,071.14	
State Boating Special Fund	73,675.68	3,802,150.56
County Fuel Tax		3,674,489.27
SUB-TOTAL		7,476,639.83
Environmental Response Revolving Fund	61,450.42	
Energy Security Special Fund	59,803.30	
Energy Systems Development Special Fund	66,288.13	
Electric Vehicle Charging System Subaccount	33,967.63	
Hydrogen Fueling System Subaccount	33,967.63	
General Fund	1,025,306.38	1,280,783.49
TOTAL		8,757,423.32
COUNTY OF MAUI		
State Highway Special Fund	960,550.37	
State Airports Special Fund	77,580.01	
State Boating Special Fund	23,566.36	1,061,696.74
County Fuel Tax:		
Island of Lanai	24,644.35	
Island of Molokai	0.00	
Island of Maui	1,347,875.25	1,372,519.60
SUB-TOTAL		2,434,216.34
Environmental Response Revolving Fund	22,857.70	
Energy Security Special Fund	18,286.16	
Energy Systems Development Special Fund	22,857.70	
Electric Vehicle Charging System Subaccount	13,714.62	
Hydrogen Fueling System Subaccount	13,714.62	
General Fund	388,580.87	480,011.67
TOTAL		2,914,228.01
COUNTY OF HAWAII		
State Highway Special Fund	1,265,745.34	
State Airports Special Fund	38,470.92	
State Boating Special Fund	30,499.72	1,334,715.98
County Fuel Tax		1,753,726.50
SUB-TOTAL		3,088,442.48
Environmental Response Revolving Fund	17,269.24	
Energy Security Special Fund	13,815.39	
Energy Systems Development Special Fund	17,269.24	
Electric Vehicle Charging System Subaccount	10,361.54	
Hydrogen Fueling System Subaccount	10,361.54	
General Fund	293,577.12	362,654.07
TOTAL		3,451,096.55
COUNTY OF KAUAI		
State Highway Special Fund	464,905.31	
State Airports Special Fund	23,752.59	
State Boating Special Fund	9,380.13	498,038.03
County Fuel Tax		463,727.59
SUB-TOTAL		961,765.62
Environmental Response Revolving Fund	6,988.30	
Energy Security Special Fund	5,590.64	
Energy Systems Development Special Fund	6,988.30	
Electric Vehicle Charging System Subaccount	4,192.98	
Hydrogen Fueling System Subaccount	4,192.98	
General Fund	118,801.01	146,754.21
TOTAL		1,108,519.83
SUMMARY		
State Highway Special Fund	6,310,604.76	
State Airports Special Fund	248,874.66	
State Boating Special Fund	137,121.89	6,696,601.31
County Fuel Tax		7,264,462.96
SUB-TOTAL		13,961,064.27 *
Environmental Response Revolving Fund	108,565.66	
Energy Security Special Fund	97,495.49	
Energy Systems Development Special Fund	113,403.37	
Electric Vehicle Charging System Subaccount	62,236.77	
Hydrogen Fueling System Subaccount	62,236.77	
General Fund	1,826,265.38	2,270,203.44
TOTAL		16,231,267.71

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 \$14,228,956.60 in July 2023, of which \$267,892.33 could not be distributed because the required tax returns were not yet available.