

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	20,805,505 *	3,320,491.30	3,423,679.87	6,744,171.17
Diesel Oil (off-highway)	5,382,289	53,822.89		53,822.89
Diesel Oil (highway)	2,381,319	381,011.01	392,917.64	773,928.65
Liquefied Petroleum Gas	263	13.68	14.20	27.88
Small Boats (gas)	79,050	12,648.00	13,043.26	25,691.26
Small Boats (diesel oil)	204,318	2,043.18		2,043.18
Aviation fuel	11,940,340	119,403.40		119,403.40
Other fuel 1/	109,140	4,365.60	9,058.62	13,424.22
<b>SUB-TOTAL</b>	<b>40,902,224</b>	<b>3,893,799.06</b>	<b>3,838,713.59</b>	<b>7,732,512.65</b>
ERT - Petroleum Products	1,117,563	1,173,441.16		1,173,441.16
ERT - Fossil Fuels (MMBtu)	477,774	90,777.06		90,777.06
<b>SUB-TOTAL</b>		<b>1,264,218.22</b>		<b>1,264,218.22</b>
<b>TOTAL</b>		<b>5,158,017.28</b>	<b>3,838,713.59</b>	<b>8,996,730.87</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,439,632 *	868,875.02	1,303,165.92	2,172,040.94
Diesel Oil (off-highway)	4,822,987	48,229.87		48,229.87
Diesel Oil (highway)	489,711	78,353.76	117,530.64	195,884.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,976	636.16	954.24	1,590.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,835,812	78,358.12		78,358.12
Other fuel 1/	8,507	233.89	518.04	751.93
<b>SUB-TOTAL</b>	<b>18,600,625</b>	<b>1,074,686.82</b>	<b>1,422,168.84</b>	<b>2,496,855.66</b>
ERT - Petroleum Products	457,770	480,658.26		480,658.26
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>480,658.26</b>		<b>480,658.26</b>
<b>TOTAL 3/</b>		<b>1,555,345.08</b>	<b>1,422,168.84</b>	<b>2,977,513.92</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,878,743 *	1,098,866.83	1,579,455.08	2,678,321.91
Diesel Oil (off-highway)	2,082,611	20,826.11		20,826.11
Diesel Oil (highway)	966,358	154,617.28	222,262.34	376,879.62
Liquefied Petroleum Gas	107	5.57	8.13	13.70
Small Boats (gas)	29,395	4,703.20	6,760.85	11,464.05
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,170,280	41,702.80		41,702.80
Other fuel 1/	279,867	5,905.64	0.00	5,905.64
<b>SUB-TOTAL</b>	<b>14,407,361</b>	<b>1,326,627.43</b>	<b>1,808,486.40</b>	<b>3,135,113.83</b>
ERT - Petroleum Products	357,595	375,474.34		375,474.34
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>375,474.34</b>		<b>375,474.34</b>
<b>TOTAL</b>		<b>1,702,101.77</b>	<b>1,808,486.40</b>	<b>3,510,588.17</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,557,021 *	408,850.36	434,384.17	843,234.53
Diesel Oil (off-highway)	676,535	6,765.35		6,765.35
Diesel Oil (highway)	261,271	41,803.36	44,416.07	86,219.43
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	2,444,885	24,448.85		24,448.85
Other fuel 1/	1,236,939	24,738.78	0.00	24,738.78
<b>SUB-TOTAL</b>	<b>7,176,651</b>	<b>506,606.70</b>	<b>478,800.24</b>	<b>985,406.94</b>
ERT - Petroleum Products	139,513	146,488.24		146,488.24
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>146,488.24</b>		<b>146,488.24</b>
<b>TOTAL</b>		<b>653,094.94</b>	<b>478,800.24</b>	<b>1,131,895.18</b>
<b>SUMMARY</b>				
Gasoline	35,680,901	5,697,083.51	6,740,685.04	12,437,768.55
Diesel Oil (off-highway)	12,964,422	129,644.22		129,644.22
Diesel Oil (highway)	4,098,659	655,785.41	777,126.69	1,432,912.10
Liquefied Petroleum Gas	370	19.25	22.33	41.58
Small Boats (gas)	112,421	17,987.36	20,758.35	38,745.71
Small Boats (diesel oil)	204,318	2,043.18		2,043.18
Aviation fuel	26,391,317	263,913.17		263,913.17
Other fuel 1/	1,634,453	35,243.91	9,576.66	44,820.57
<b>SUB-TOTAL</b>	<b>81,086,861</b>	<b>6,801,720.01</b>	<b>7,548,169.07</b>	<b>14,349,889.08 **</b>
ERT - Petroleum Products	2,072,440	2,176,062.00		2,176,062.00
ERT - Fossil Fuels (MMBtu)	477,774	90,777.06		90,777.06
<b>SUB-TOTAL</b>		<b>2,266,839.06</b>		<b>2,266,839.06</b>
<b>TOTAL</b>		<b>9,068,559.07</b>	<b>7,548,169.07</b>	<b>16,616,728.14</b>

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

\*\*Fuel tax collections were \$14,317,932.29 in August 2023. A total of \$31,956.79 in undistributed fuel taxes from previous months were included in the August 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
	1,397,793.24	24,375.60	0.00	1,422,168.84

**Penalty and Interest**

First District	7,151.34
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>7,151.34</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) - AUGUST 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	55,930	8,389.51	9,228.46	17,617.97
County of Maui	9,774	1,466.10	2,345.76	3,811.86
County of Hawaii	11,547	1,732.05	2,655.81	4,387.86
County of Kauai	1,820	273.00	309.40	582.40
<b>TOTAL</b>	<b>79,071</b>	<b>11,860.66</b>	<b>14,539.43</b>	<b>26,400.09</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - AUGUST 2023\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,736,651.70	
State Airports Special Fund	119,403.40	
State Boating Special Fund	76,131.10	3,932,186.20
County Fuel Tax		3,800,326.45
<b>SUB-TOTAL</b>		<b>7,732,512.65</b>
Environmental Response Revolving Fund	60,655.89	
Energy Security Special Fund	59,035.74	
Energy Systems Development Special Fund	65,433.63	
Electric Vehicle Charging System Subaccount	33,526.89	
Hydrogen Fueling System Subaccount	33,526.89	
General Fund	1,012,039.18	1,264,218.22
<b>TOTAL</b>		<b>8,996,730.87</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	986,365.41	
State Airports Special Fund	78,358.12	
State Boating Special Fund	24,184.98	1,088,908.51
County Fuel Tax:		
Island of Lanai	24,131.84	
Island of Molokai	0.00	
Island of Maui	1,383,815.31	1,407,947.15
<b>SUB-TOTAL</b>		<b>2,496,855.66</b>
Environmental Response Revolving Fund	22,888.49	
Energy Security Special Fund	18,310.79	
Energy Systems Development Special Fund	22,888.49	
Electric Vehicle Charging System Subaccount	13,733.09	
Hydrogen Fueling System Subaccount	13,733.09	
General Fund	389,104.31	480,658.26
<b>TOTAL</b>		<b>2,977,513.92</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,272,075.38	
State Airports Special Fund	41,702.80	
State Boating Special Fund	30,934.11	1,344,712.29
County Fuel Tax		1,790,401.54
<b>SUB-TOTAL</b>		<b>3,135,113.83</b>
Environmental Response Revolving Fund	17,879.73	
Energy Security Special Fund	14,303.78	
Energy Systems Development Special Fund	17,879.73	
Electric Vehicle Charging System Subaccount	10,727.84	
Hydrogen Fueling System Subaccount	10,727.84	
General Fund	303,955.42	375,474.34
<b>TOTAL</b>		<b>3,510,588.17</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	477,336.27	
State Airports Special Fund	24,448.85	
State Boating Special Fund	9,609.58	511,394.70
County Fuel Tax		474,012.24
<b>SUB-TOTAL</b>		<b>985,406.94</b>
Environmental Response Revolving Fund	6,975.63	
Energy Security Special Fund	5,580.50	
Energy Systems Development Special Fund	6,975.63	
Electric Vehicle Charging System Subaccount	4,185.38	
Hydrogen Fueling System Subaccount	4,185.38	
General Fund	118,585.72	146,488.24
<b>TOTAL</b>		<b>1,131,895.18</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,472,428.76	
State Airports Special Fund	263,913.17	
State Boating Special Fund	140,859.77	6,877,201.70
County Fuel Tax		7,472,687.38
<b>SUB-TOTAL</b>		<b>14,349,889.08 *</b>
Environmental Response Revolving Fund	108,399.74	
Energy Security Special Fund	97,230.81	
Energy Systems Development Special Fund	113,177.48	
Electric Vehicle Charging System Subaccount	62,173.20	
Hydrogen Fueling System Subaccount	62,173.20	
General Fund	1,823,684.63	2,266,839.06
<b>TOTAL</b>		<b>16,616,728.14</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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