

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	22,145,903	3,543,344.48	3,654,074.02	7,197,418.50
Diesel Oil (off-highway)	3,739,505	37,395.05		37,395.05
Diesel Oil (highway)	2,406,996	385,119.35	397,154.35	782,273.70
Liquefied Petroleum Gas	262	13.62	14.15	27.77
Small Boats (gas)	69,786	11,165.76	11,514.70	22,680.46
Small Boats (diesel oil)	315,029	3,150.29		3,150.29
Aviation fuel	11,362,976	113,629.76		113,629.76
Other fuel 1/	119,544	4,781.76	9,922.15	14,703.91
SUB-TOTAL	40,160,001	4,098,600.07	4,072,679.37	8,171,279.44
ERT - Petroleum Products	1,086,270	1,140,583.90		1,140,583.90
ERT - Fossil Fuels (MMBtu)	462,019	87,783.61		87,783.61
SUB-TOTAL		1,228,367.51		1,228,367.51
TOTAL		5,326,967.58	4,072,679.37	9,399,646.95
COUNTY OF MAUI				
Gasoline	4,959,687	793,549.92	1,190,324.88	1,983,874.80
Diesel Oil (off-highway)	4,813,691	48,136.91		48,136.91
Diesel Oil (highway)	582,106	93,136.96	139,705.44	232,842.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,388	702.08	1,053.12	1,755.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	6,616,583	66,165.83		66,165.83
Other fuel 1/	27,844	721.33	1,910.68	2,632.01
SUB-TOTAL	17,004,299	1,002,413.03	1,332,994.12	2,335,407.15
ERT - Petroleum Products	439,606	461,586.65		461,586.65
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		461,586.65		461,586.65
TOTAL 3/		1,463,999.68	1,332,994.12	2,796,993.80
COUNTY OF HAWAII				
Gasoline	7,144,658 *	1,147,035.23	1,649,235.93	2,796,271.16
Diesel Oil (off-highway)	3,696,552	36,965.52		36,965.52
Diesel Oil (highway)	1,122,071	179,531.36	258,076.33	437,607.69
Liquefied Petroleum Gas	36	1.87	2.74	4.61
Small Boats (gas)	29,477	4,716.32	6,779.71	11,496.03
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,169,042	41,690.42		41,690.42
Other fuel 1/	632,769	13,044.38	0.00	13,044.38
SUB-TOTAL	16,794,605	1,422,985.10	1,914,094.71	3,337,079.81
ERT - Petroleum Products	434,454	456,176.24		456,176.24
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		456,176.24		456,176.24
TOTAL		1,879,161.34	1,914,094.71	3,793,256.05
COUNTY OF KAUAI				
Gasoline	2,683,131	429,300.96	456,132.27	885,433.23
Diesel Oil (off-highway)	799,402	7,994.02		7,994.02
Diesel Oil (highway)	280,806	44,928.96	47,737.02	92,665.98
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	2,247,630	22,476.30		22,476.30
Other fuel 1/	1,414,925	28,298.50	0.00	28,298.50
SUB-TOTAL	7,425,894	532,998.74	503,869.29	1,036,868.03
ERT - Petroleum Products	147,282	154,645.81		154,645.81
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		154,645.81		154,645.81
TOTAL		687,644.55	503,869.29	1,191,513.84
SUMMARY				
Gasoline	36,933,379	5,913,230.59	6,949,767.10	12,862,997.69
Diesel Oil (off-highway)	13,049,150	130,491.50		130,491.50
Diesel Oil (highway)	4,391,979	702,716.63	842,673.14	1,545,389.77
Liquefied Petroleum Gas	298	15.49	16.89	32.38
Small Boats (gas)	103,651	16,584.16	19,347.53	35,931.69
Small Boats (diesel oil)	315,029	3,150.29		3,150.29
Aviation fuel	24,396,231	243,962.31		243,962.31
Other fuel 1/	2,195,082	46,845.97	11,832.83	58,678.80
SUB-TOTAL	81,384,799	7,056,996.94	7,823,637.49	14,880,634.43 **
ERT - Petroleum Products	2,107,612	2,212,992.60		2,212,992.60
ERT - Fossil Fuels (MMBtu)	462,019	87,783.61		87,783.61
SUB-TOTAL		2,300,776.21		2,300,776.21
TOTAL		9,357,773.15	7,823,637.49	17,181,410.64

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

**Fuel tax collections were \$14,829,604.49 in September 2023. A total of \$51,029.94 in undistributed fuel taxes from previous months were included in the September 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
	1,311,481.24	21,512.88	0.00	1,332,994.12

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) - SEPTEMBER 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	0	0.00	0.00	0.00
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	-25,933	-3,889.95	-5,964.59	-9,854.54

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - SEPTEMBER 2023*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,945,120.61	
State Airports Special Fund	113,629.76	
State Boating Special Fund	80,576.49	4,139,326.86
County Fuel Tax		4,031,952.58
SUB-TOTAL		8,171,279.44
Environmental Response Revolving Fund	58,933.71	
Energy Security Special Fund	57,311.39	
Energy Systems Development Special Fund	63,553.90	
Electric Vehicle Charging System Subaccount	32,588.11	
Hydrogen Fueling System Subaccount	32,588.11	
General Fund	983,392.29	1,228,367.51
TOTAL		9,399,646.95
COUNTY OF MAUI		
State Highway Special Fund	926,884.73	
State Airports Special Fund	66,165.83	
State Boating Special Fund	22,692.41	1,015,742.97
County Fuel Tax:		
Island of Lanai	21,297.75	
Island of Molokai	0.00	
Island of Maui	1,298,366.43	1,319,664.18
SUB-TOTAL		2,335,407.15
Environmental Response Revolving Fund	21,980.32	
Energy Security Special Fund	17,584.25	
Energy Systems Development Special Fund	21,980.32	
Electric Vehicle Charging System Subaccount	13,188.19	
Hydrogen Fueling System Subaccount	13,188.19	
General Fund	373,665.38	461,586.65
TOTAL		2,796,993.80
COUNTY OF HAWAII		
State Highway Special Fund	1,367,481.73	
State Airports Special Fund	41,690.42	
State Boating Special Fund	32,953.90	1,442,126.05
County Fuel Tax		1,894,953.76
SUB-TOTAL		3,337,079.81
Environmental Response Revolving Fund	21,722.68	
Energy Security Special Fund	17,378.14	
Energy Systems Development Special Fund	21,722.68	
Electric Vehicle Charging System Subaccount	13,033.61	
Hydrogen Fueling System Subaccount	13,033.61	
General Fund	369,285.52	456,176.24
TOTAL		3,793,256.05
COUNTY OF KAUAI		
State Highway Special Fund	505,417.22	
State Airports Special Fund	22,476.30	
State Boating Special Fund	10,143.91	538,037.43
County Fuel Tax		498,830.60
SUB-TOTAL		1,036,868.03
Environmental Response Revolving Fund	7,364.09	
Energy Security Special Fund	5,891.27	
Energy Systems Development Special Fund	7,364.09	
Electric Vehicle Charging System Subaccount	4,418.45	
Hydrogen Fueling System Subaccount	4,418.45	
General Fund	125,189.46	154,645.81
TOTAL		1,191,513.84
SUMMARY		
State Highway Special Fund	6,744,904.29	
State Airports Special Fund	243,962.31	
State Boating Special Fund	146,366.71	7,135,233.31
County Fuel Tax		7,745,401.12
SUB-TOTAL		14,880,634.43 *
Environmental Response Revolving Fund	110,000.80	
Energy Security Special Fund	98,165.05	
Energy Systems Development Special Fund	114,620.99	
Electric Vehicle Charging System Subaccount	63,228.36	
Hydrogen Fueling System Subaccount	63,228.36	
General Fund	1,851,532.65	2,300,776.21
TOTAL		17,181,410.64

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 \$14,829,604.49 in September 2023. A total of \$51,029.94 in undistributed fuel taxes from previous months were included in the September 2023 report.