

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	21,016,643 *	3,350,483.33	3,454,348.61	6,804,831.94
Diesel Oil (off-highway)	5,924,176	59,241.76		59,241.76
Diesel Oil (highway)	1,900,204	304,027.52	313,533.67	617,561.19
Liquefied Petroleum Gas	183	9.52	9.88	19.40
Small Boats (gas)	64,829	10,372.64	10,696.79	21,069.43
Small Boats (diesel oil)	310,028	3,100.28		3,100.28
Aviation fuel	10,952,559	109,525.59		109,525.59
Other fuel 1/	114,411	4,576.44	9,496.11	14,072.55
<b>SUB-TOTAL</b>	<b>40,283,033</b>	<b>3,841,337.08</b>	<b>3,788,085.06</b>	<b>7,629,422.14</b>
ERT - Petroleum Products	1,155,983	1,213,782.06		1,213,782.06
ERT - Fossil Fuels (MMBtu)	452,211	85,920.09		85,920.09
<b>SUB-TOTAL</b>		<b>1,299,702.15</b>		<b>1,299,702.15</b>
<b>TOTAL</b>		<b>5,141,039.23</b>	<b>3,788,085.06</b>	<b>8,929,124.29</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,436,568 *	708,423.78	1,062,492.96	1,770,916.74
Diesel Oil (off-highway)	4,039,517	40,395.17		40,395.17
Diesel Oil (highway)	458,677	73,388.32	110,082.48	183,470.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,924	627.84	941.76	1,569.60
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,364,749	43,647.49		43,647.49
Other fuel 1/	22,141	571.30	1,530.51	2,101.81
<b>SUB-TOTAL</b>	<b>13,325,576</b>	<b>867,053.90</b>	<b>1,175,047.71</b>	<b>2,042,101.61</b>
ERT - Petroleum Products	370,511	389,036.89		389,036.89
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>389,036.89</b>		<b>389,036.89</b>
<b>TOTAL 3/</b>		<b>1,256,090.79</b>	<b>1,175,047.71</b>	<b>2,431,138.50</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,742,893 *	1,076,899.98	1,547,855.61	2,624,755.59
Diesel Oil (off-highway)	2,464,133	24,641.33		24,641.33
Diesel Oil (highway)	999,625	159,940.00	229,913.75	389,853.75
Liquefied Petroleum Gas	23	1.19	1.75	2.94
Small Boats (gas)	28,349	4,535.84	6,520.27	11,056.11
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,355,490	33,554.90		33,554.90
Other fuel 1/	1,133,156	23,047.62	0.00	23,047.62
<b>SUB-TOTAL</b>	<b>14,723,669</b>	<b>1,322,620.86</b>	<b>1,784,291.38</b>	<b>3,106,912.24</b>
ERT - Petroleum Products	384,719	403,955.40		403,955.40
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>403,955.40</b>		<b>403,955.40</b>
<b>TOTAL</b>		<b>1,726,576.26</b>	<b>1,784,291.38</b>	<b>3,510,867.64</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,460,976 *	393,463.96	418,034.76	811,498.72
Diesel Oil (off-highway)	765,400	7,654.00		7,654.00
Diesel Oil (highway)	270,815	43,330.40	46,038.55	89,368.95
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	1,979,928	19,799.28		19,799.28
Other fuel 1/	1,240,318	24,806.36	0.00	24,806.36
<b>SUB-TOTAL</b>	<b>6,717,437</b>	<b>489,054.00</b>	<b>464,073.31</b>	<b>953,127.31</b>
ERT - Petroleum Products	139,619	146,600.30		146,600.30
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>146,600.30</b>		<b>146,600.30</b>
<b>TOTAL</b>		<b>635,654.30</b>	<b>464,073.31</b>	<b>1,099,727.61</b>
<b>SUMMARY</b>				
Gasoline	34,657,080	5,529,271.05	6,482,731.94	12,012,002.99
Diesel Oil (off-highway)	13,193,226	131,932.26		131,932.26
Diesel Oil (highway)	3,629,321	580,686.24	699,568.45	1,280,254.69
Liquefied Petroleum Gas	206	10.71	11.63	22.34
Small Boats (gas)	97,102	15,536.32	18,158.82	33,695.14
Small Boats (diesel oil)	310,028	3,100.28		3,100.28
Aviation fuel	20,652,726	206,527.26		206,527.26
Other fuel 1/	2,510,026	53,001.72	11,026.62	64,028.34
<b>SUB-TOTAL</b>	<b>75,049,715</b>	<b>6,520,065.84</b>	<b>7,211,497.46</b>	<b>13,731,563.30 **</b>
ERT - Petroleum Products	2,050,833	2,153,374.65		2,153,374.65
ERT - Fossil Fuels (MMBtu)	452,211	85,920.09		85,920.09
<b>SUB-TOTAL</b>		<b>2,239,294.74</b>		<b>2,239,294.74</b>
<b>TOTAL</b>		<b>8,759,360.58</b>	<b>7,211,497.46</b>	<b>15,970,858.04</b>

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

\*\*Fuel tax collections were \$13,735,205.61 in October 2023, of which \$3,642.31 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
	1,153,453.95	21,593.76	0.00	1,175,047.71

**Penalty and Interest**

First District	0.00
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>0.00</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) - OCTOBER 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	81,197	12,179.55	13,397.51	25,577.06
County of Maui	9,514	1,427.10	2,283.36	3,710.46
County of Hawaii	13,086	1,962.90	3,009.78	4,972.68
County of Kauai	1,948	292.20	331.16	623.36
<b>TOTAL</b>	<b>105,745</b>	<b>15,861.75</b>	<b>19,021.81</b>	<b>34,883.56</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - OCTOBER 2023\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,694,493.38	
State Airports Special Fund	109,525.59	
State Boating Special Fund	75,198.96	3,879,217.93
County Fuel Tax		3,750,204.21
<b>SUB-TOTAL</b>		<b>7,629,422.14</b>
Environmental Response Revolving Fund	62,321.26	
Energy Security Special Fund	59,805.65	
Energy Systems Development Special Fund	66,843.37	
Electric Vehicle Charging System Subaccount	34,679.49	
Hydrogen Fueling System Subaccount	34,679.49	
General Fund	1,041,372.89	1,299,702.15
<b>TOTAL</b>		<b>8,929,124.29</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	815,172.35	
State Airports Special Fund	43,647.49	
State Boating Special Fund	19,984.54	878,804.38
County Fuel Tax:		
Island of Lanai	21,377.82	
Island of Molokai	0.00	
Island of Maui	1,141,919.41	1,163,297.23
<b>SUB-TOTAL</b>		<b>2,042,101.61</b>
Environmental Response Revolving Fund	18,525.57	
Energy Security Special Fund	14,820.45	
Energy Systems Development Special Fund	18,525.57	
Electric Vehicle Charging System Subaccount	11,115.34	
Hydrogen Fueling System Subaccount	11,115.34	
General Fund	314,934.62	389,036.89
<b>TOTAL</b>		<b>2,431,138.50</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,276,175.30	
State Airports Special Fund	33,554.90	
State Boating Special Fund	30,733.57	1,340,463.77
County Fuel Tax		1,766,448.47
<b>SUB-TOTAL</b>		<b>3,106,912.24</b>
Environmental Response Revolving Fund	19,235.97	
Energy Security Special Fund	15,388.78	
Energy Systems Development Special Fund	19,235.97	
Electric Vehicle Charging System Subaccount	11,541.58	
Hydrogen Fueling System Subaccount	11,541.58	
General Fund	327,011.52	403,955.40
<b>TOTAL</b>		<b>3,510,867.64</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	464,562.17	
State Airports Special Fund	19,799.28	
State Boating Special Fund	9,333.28	493,694.73
County Fuel Tax		459,432.58
<b>SUB-TOTAL</b>		<b>953,127.31</b>
Environmental Response Revolving Fund	6,980.97	
Energy Security Special Fund	5,584.77	
Energy Systems Development Special Fund	6,980.97	
Electric Vehicle Charging System Subaccount	4,188.58	
Hydrogen Fueling System Subaccount	4,188.58	
General Fund	118,676.43	146,600.30
<b>TOTAL</b>		<b>1,099,727.61</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,250,403.20	
State Airports Special Fund	206,527.26	
State Boating Special Fund	135,250.35	6,592,180.81
County Fuel Tax		7,139,382.49
<b>SUB-TOTAL</b>		<b>13,731,563.30 *</b>
Environmental Response Revolving Fund	107,063.77	
Energy Security Special Fund	95,599.65	
Energy Systems Development Special Fund	111,585.88	
Electric Vehicle Charging System Subaccount	61,524.99	
Hydrogen Fueling System Subaccount	61,524.99	
General Fund	1,801,995.46	2,239,294.74
<b>TOTAL</b>		<b>15,970,858.04</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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