

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	20,978,366 *	3,344,223.26	3,447,883.57	6,792,106.83
Diesel Oil (off-highway)	6,432,618	64,326.18		64,326.18
Diesel Oil (highway)	2,463,486	394,157.75	406,475.20	800,632.95
Liquefied Petroleum Gas	253	13.16	13.66	26.82
Small Boats (gas)	74,011	11,841.76	12,211.82	24,053.58
Small Boats (diesel oil)	192,692	1,926.92		1,926.92
Aviation fuel	11,432,324	114,323.24		114,323.24
Other fuel 1/	103,118	4,124.72	8,563.80	12,688.52
<b>SUB-TOTAL</b>	<b>41,676,868</b>	<b>3,934,936.99</b>	<b>3,875,148.05</b>	<b>7,810,085.04</b>
ERT - Petroleum Products	1,168,236	1,226,648.08		1,226,648.08
ERT - Fossil Fuels (MMBtu)	456,262	86,689.78		86,689.78
<b>SUB-TOTAL</b>		<b>1,313,337.86</b>		<b>1,313,337.86</b>
<b>TOTAL</b>		<b>5,248,274.85</b>	<b>3,875,148.05</b>	<b>9,123,422.90</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,755,021 *	750,965.01	1,125,463.68	1,876,428.69
Diesel Oil (off-highway)	4,332,736	43,327.36		43,327.36
Diesel Oil (highway)	521,708	83,473.28	125,209.92	208,683.20
Liquefied Petroleum Gas	(1,566)	(81.43)	(180.09)	(261.52)
Small Boats (gas)	3,860	617.60	926.40	1,544.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,725,213	47,252.13		47,252.13
Other fuel 1/	21,107	550.40	1,430.87	1,981.27
<b>SUB-TOTAL</b>	<b>14,358,079</b>	<b>926,104.35</b>	<b>1,252,850.78</b>	<b>2,178,955.13</b>
ERT - Petroleum Products	396,304	416,118.72		416,118.72
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>416,118.72</b>		<b>416,118.72</b>
<b>TOTAL 3/</b>		<b>1,342,223.07</b>	<b>1,252,850.78</b>	<b>2,595,073.85</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	7,016,914 *	1,121,153.44	1,611,509.26	2,732,662.70
Diesel Oil (off-highway)	4,196,670	41,966.70		41,966.70
Diesel Oil (highway)	1,108,931	177,428.96	255,054.13	432,483.09
Liquefied Petroleum Gas	46	2.39	3.50	5.89
Small Boats (gas)	28,184	4,509.44	6,482.32	10,991.76
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,757,890	37,578.90		37,578.90
Other fuel 1/	1,183,885	24,175.72	0.00	24,175.72
<b>SUB-TOTAL</b>	<b>17,292,520</b>	<b>1,406,815.55</b>	<b>1,873,049.21</b>	<b>3,279,864.76</b>
ERT - Petroleum Products	444,014	466,214.49		466,214.49
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>466,214.49</b>		<b>466,214.49</b>
<b>TOTAL</b>		<b>1,873,030.04</b>	<b>1,873,049.21</b>	<b>3,746,079.25</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,499,283 *	399,534.28	424,480.31	824,014.59
Diesel Oil (off-highway)	945,633	9,456.33		9,456.33
Diesel Oil (highway)	250,946	40,151.36	42,660.82	82,812.18
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	2,033,148	20,331.48		20,331.48
Other fuel 1/	1,325,542	26,510.84	0.00	26,510.84
<b>SUB-TOTAL</b>	<b>7,054,552</b>	<b>495,984.29</b>	<b>467,141.13</b>	<b>963,125.42</b>
ERT - Petroleum Products	142,492	149,617.01		149,617.01
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>149,617.01</b>		<b>149,617.01</b>
<b>TOTAL</b>		<b>645,601.30</b>	<b>467,141.13</b>	<b>1,112,742.43</b>
<b>SUMMARY</b>				
Gasoline	35,249,584	5,615,875.99	6,609,336.82	12,225,212.81
Diesel Oil (off-highway)	15,907,657	159,076.57		159,076.57
Diesel Oil (highway)	4,345,071	695,211.35	829,400.07	1,524,611.42
Liquefied Petroleum Gas	(1,267)	(65.88)	(162.93)	(228.81)
Small Boats (gas)	106,055	16,968.80	19,620.54	36,589.34
Small Boats (diesel oil)	192,692	1,926.92		1,926.92
Aviation fuel	21,948,575	219,485.75		219,485.75
Other fuel 1/	2,633,652	55,361.68	9,994.67	65,356.35
<b>SUB-TOTAL</b>	<b>80,382,019</b>	<b>6,763,841.18</b>	<b>7,468,189.17</b>	<b>14,232,030.35 **</b>
ERT - Petroleum Products	2,151,046	2,258,598.30		2,258,598.30
ERT - Fossil Fuels (MMBtu)	456,262	86,689.78		86,689.78
<b>SUB-TOTAL</b>		<b>2,345,288.08</b>		<b>2,345,288.08</b>
<b>TOTAL</b>		<b>9,109,129.26</b>	<b>7,468,189.17</b>	<b>16,577,318.43</b>

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

\*\*Fuel tax collections were \$14,311,808.48 in November 2023, of which \$79,778.13 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
	1,231,442.54	21,408.24	0.00	1,252,850.78

**Penalty and Interest**

First District	20,000.00
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>20,000.00</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) - NOVEMBER 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	82,102	12,315.30	13,546.84	25,862.14
County of Maui	65,589	9,838.35	15,741.36	25,579.71
County of Hawaii	10,352	1,552.80	2,380.96	3,933.76
County of Kauai	2,340	351.00	397.80	748.80
<b>TOTAL</b>	<b>160,383</b>	<b>24,057.45</b>	<b>32,066.96</b>	<b>56,124.41</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - NOVEMBER 2023\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,782,407.61	
State Airports Special Fund	114,323.24	
State Boating Special Fund	76,957.62	3,973,688.47
County Fuel Tax		3,836,396.57
<b>SUB-TOTAL</b>		<b>7,810,085.04</b>
Environmental Response Revolving Fund	62,974.43	
Energy Security Special Fund	60,417.31	
Energy Systems Development Special Fund	67,537.05	
Electric Vehicle Charging System Subaccount	35,047.09	
Hydrogen Fueling System Subaccount	35,047.09	
General Fund	1,052,314.89	1,313,337.86
<b>TOTAL</b>		<b>9,123,422.90</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	870,063.70	
State Airports Special Fund	47,252.13	
State Boating Special Fund	21,317.03	938,632.86
County Fuel Tax:		
Island of Lanai	21,194.16	
Island of Molokai	0.00	
Island of Maui	1,219,128.11	1,240,322.27
<b>SUB-TOTAL</b>		<b>2,178,955.13</b>
Environmental Response Revolving Fund	19,815.18	
Energy Security Special Fund	15,852.14	
Energy Systems Development Special Fund	19,815.18	
Electric Vehicle Charging System Subaccount	11,889.11	
Hydrogen Fueling System Subaccount	11,889.11	
General Fund	336,858.00	416,118.72
<b>TOTAL</b>		<b>2,595,073.85</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,355,544.28	
State Airports Special Fund	37,578.90	
State Boating Special Fund	32,422.86	1,425,546.04
County Fuel Tax		1,854,318.72
<b>SUB-TOTAL</b>		<b>3,279,864.76</b>
Environmental Response Revolving Fund	22,200.69	
Energy Security Special Fund	17,760.55	
Energy Systems Development Special Fund	22,200.69	
Electric Vehicle Charging System Subaccount	13,320.41	
Hydrogen Fueling System Subaccount	13,320.41	
General Fund	377,411.74	466,214.49
<b>TOTAL</b>		<b>3,746,079.25</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	470,896.28	
State Airports Special Fund	20,331.48	
State Boating Special Fund	9,427.94	500,655.70
County Fuel Tax		462,469.72
<b>SUB-TOTAL</b>		<b>963,125.42</b>
Environmental Response Revolving Fund	7,124.62	
Energy Security Special Fund	5,699.70	
Energy Systems Development Special Fund	7,124.62	
Electric Vehicle Charging System Subaccount	4,274.77	
Hydrogen Fueling System Subaccount	4,274.77	
General Fund	121,118.53	149,617.01
<b>TOTAL</b>		<b>1,112,742.43</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,478,911.87	
State Airports Special Fund	219,485.75	
State Boating Special Fund	140,125.45	6,838,523.07
County Fuel Tax		7,393,507.28
<b>SUB-TOTAL</b>		<b>14,232,030.35 *</b>
Environmental Response Revolving Fund	112,114.92	
Energy Security Special Fund	99,729.70	
Energy Systems Development Special Fund	116,677.54	
Electric Vehicle Charging System Subaccount	64,531.38	
Hydrogen Fueling System Subaccount	64,531.38	
General Fund	1,887,703.16	2,345,288.08
<b>TOTAL</b>		<b>16,577,318.43</b>

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 \$14,311,808.48 in November 2023, of which \$79,778.13 could not be distributed because the required tax returns were not yet available.