

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	20,356,899 *	3,258,603.84	3,360,538.35	6,619,142.19
Diesel Oil (off-highway)	7,633,861	76,338.61		76,338.61
Diesel Oil (highway)	1,984,451	317,512.14	327,434.44	644,946.58
Liquefied Petroleum Gas	193	10.04	10.42	20.46
Small Boats (gas)	63,150	10,104.00	10,419.76	20,523.76
Small Boats (diesel oil)	284,517	2,845.17		2,845.17
Aviation fuel	10,425,683	104,256.83		104,256.83
Other fuel 1/	103,073	4,122.92	8,550.06	12,672.98
<b>SUB-TOTAL</b>	<b>40,851,827</b>	<b>3,773,793.55</b>	<b>3,706,953.03</b>	<b>7,480,746.58</b>
ERT - Petroleum Products	1,156,213	1,214,023.54		1,214,023.54
ERT - Fossil Fuels (MMBtu)	451,465	85,778.35		85,778.35
<b>SUB-TOTAL</b>		<b>1,299,801.89</b>		<b>1,299,801.89</b>
<b>TOTAL</b>		<b>5,073,595.44</b>	<b>3,706,953.03</b>	<b>8,780,548.47</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,767,864	762,858.24	1,144,287.36	1,907,145.60
Diesel Oil (off-highway)	4,083,059	40,830.59		40,830.59
Diesel Oil (highway)	489,091	78,254.56	117,381.84	195,636.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,273	523.68	785.52	1,309.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,430,673	54,306.73		54,306.73
Other fuel 1/	20,582	538.28	1,387.66	1,925.94
<b>SUB-TOTAL</b>	<b>14,794,542</b>	<b>937,312.08</b>	<b>1,263,842.38</b>	<b>2,201,154.46</b>
ERT - Petroleum Products	389,251	408,713.65		408,713.65
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>408,713.65</b>		<b>408,713.65</b>
<b>TOTAL 3/</b>		<b>1,346,025.73</b>	<b>1,263,842.38</b>	<b>2,609,868.11</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,682,757 *	1,068,671.12	1,536,160.11	2,604,831.23
Diesel Oil (off-highway)	3,104,520	31,045.20		31,045.20
Diesel Oil (highway)	1,040,312	166,449.92	239,271.76	405,721.68
Liquefied Petroleum Gas	23	1.19	1.75	2.94
Small Boats (gas)	27,476	4,396.16	6,319.48	10,715.64
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,850,238	38,502.38		38,502.38
Other fuel 1/	1,306,555	26,360.78	0.00	26,360.78
<b>SUB-TOTAL</b>	<b>16,011,881</b>	<b>1,335,426.75</b>	<b>1,781,753.10</b>	<b>3,117,179.85</b>
ERT - Petroleum Products	407,523	427,898.88		427,898.88
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>427,898.88</b>		<b>427,898.88</b>
<b>TOTAL</b>		<b>1,763,325.63</b>	<b>1,781,753.10</b>	<b>3,545,078.73</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,303,244	368,519.04	391,551.48	760,070.52
Diesel Oil (off-highway)	1,538,691	15,386.91		15,386.91
Diesel Oil (highway)	235,689	37,710.24	40,067.13	77,777.37
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	1,876,926	18,769.26		18,769.26
Other fuel 1/	594,195	11,883.90	0.00	11,883.90
<b>SUB-TOTAL</b>	<b>6,548,745</b>	<b>452,269.35</b>	<b>431,618.61</b>	<b>883,887.96</b>
ERT - Petroleum Products	127,861	134,254.33		134,254.33
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>134,254.33</b>		<b>134,254.33</b>
<b>TOTAL</b>		<b>586,523.68</b>	<b>431,618.61</b>	<b>1,018,142.29</b>
<b>SUMMARY</b>				
Gasoline	34,110,764	5,458,652.24	6,432,537.30	11,891,189.54
Diesel Oil (off-highway)	16,360,131	163,601.31		163,601.31
Diesel Oil (highway)	3,749,543	599,926.86	724,155.17	1,324,082.03
Liquefied Petroleum Gas	216	11.23	12.17	23.40
Small Boats (gas)	93,899	15,023.84	17,524.76	32,548.60
Small Boats (diesel oil)	284,517	2,845.17		2,845.17
Aviation fuel	21,583,520	215,835.20		215,835.20
Other fuel 1/	2,024,405	42,905.88	9,937.72	52,843.60
<b>SUB-TOTAL</b>	<b>78,206,995</b>	<b>6,498,801.73</b>	<b>7,184,167.12</b>	<b>13,682,968.85 **</b>
ERT - Petroleum Products	2,080,848	2,184,890.40		2,184,890.40
ERT - Fossil Fuels (MMBtu)	451,465	85,778.35		85,778.35
<b>SUB-TOTAL</b>		<b>2,270,668.75</b>		<b>2,270,668.75</b>
<b>TOTAL</b>		<b>8,769,470.48</b>	<b>7,184,167.12</b>	<b>15,953,637.60</b>

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

\*\*Fuel tax collections were \$13,650,713.04 in December 2023. A total of \$32,255.81 in undistributed fuel taxes from previous months were included in the December 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
	1,242,747.82	21,094.56	0.00	1,263,842.38

**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) - DECEMBER 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	-10,000	-1,500.00	-1,650.00	-3,150.00
County of Maui	0	0.00	0.00	0.00
County of Hawaii	3,800	570.00	874.00	1,444.00
County of Kauai	0	0.00	0.00	0.00
<b>TOTAL</b>	<b>-6,200</b>	<b>-930.00</b>	<b>-776.00</b>	<b>-1,706.00</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - DECEMBER 2023\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,632,841.35	
State Airports Special Fund	104,256.83	
State Boating Special Fund	73,764.90	3,810,863.08
County Fuel Tax		3,669,883.50
<b>SUB-TOTAL</b>		<b>7,480,746.58</b>
Environmental Response Revolving Fund	62,325.29	
Energy Security Special Fund	59,792.47	
Energy Systems Development Special Fund	66,839.94	
Electric Vehicle Charging System Subaccount	34,686.39	
Hydrogen Fueling System Subaccount	34,686.39	
General Fund	1,041,471.41	1,299,801.89
<b>TOTAL</b>		<b>8,780,548.47</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	874,175.30	
State Airports Special Fund	54,306.73	
State Boating Special Fund	21,468.48	949,950.51
County Fuel Tax:		
Island of Lanai	20,883.61	
Island of Molokai	0.00	
Island of Maui	1,230,320.34	1,251,203.95
<b>SUB-TOTAL</b>		<b>2,201,154.46</b>
Environmental Response Revolving Fund	19,462.55	
Energy Security Special Fund	15,570.04	
Energy Systems Development Special Fund	19,462.55	
Electric Vehicle Charging System Subaccount	11,677.53	
Hydrogen Fueling System Subaccount	11,677.53	
General Fund	330,863.45	408,713.65
<b>TOTAL</b>		<b>2,609,868.11</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,283,955.13	
State Airports Special Fund	38,502.38	
State Boating Special Fund	30,786.77	1,353,244.28
County Fuel Tax		1,763,935.57
<b>SUB-TOTAL</b>		<b>3,117,179.85</b>
Environmental Response Revolving Fund	20,376.14	
Energy Security Special Fund	16,300.91	
Energy Systems Development Special Fund	20,376.14	
Electric Vehicle Charging System Subaccount	12,225.68	
Hydrogen Fueling System Subaccount	12,225.68	
General Fund	346,394.33	427,898.88
<b>TOTAL</b>		<b>3,545,078.73</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	429,165.09	
State Airports Special Fund	18,769.26	
State Boating Special Fund	8,651.19	456,585.54
County Fuel Tax		427,302.42
<b>SUB-TOTAL</b>		<b>883,887.96</b>
Environmental Response Revolving Fund	6,393.06	
Energy Security Special Fund	5,114.45	
Energy Systems Development Special Fund	6,393.06	
Electric Vehicle Charging System Subaccount	3,835.84	
Hydrogen Fueling System Subaccount	3,835.84	
General Fund	108,682.08	134,254.33
<b>TOTAL</b>		<b>1,018,142.29</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,220,136.87	
State Airports Special Fund	215,835.20	
State Boating Special Fund	134,671.34	6,570,643.41
County Fuel Tax		7,112,325.44
<b>SUB-TOTAL</b>		<b>13,682,968.85 *</b>
Environmental Response Revolving Fund	108,557.04	
Energy Security Special Fund	96,777.87	
Energy Systems Development Special Fund	113,071.69	
Electric Vehicle Charging System Subaccount	62,425.44	
Hydrogen Fueling System Subaccount	62,425.44	
General Fund	1,827,411.27	2,270,668.75
<b>TOTAL</b>		<b>15,953,637.60</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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