

LIQUID FUEL TAX BASE & TAX COLLECTIONS - CALENDAR YEAR ENDING DECEMBER 31, 2023**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	252,858,056 *	40,345,128.55	41,598,202.99	81,943,331.54
Diesel Oil (off-highway)	69,297,166	692,971.66		692,971.66
Diesel Oil (highway)	23,712,685	3,793,974.36	3,912,593.12	7,706,567.48
Liquefied Petroleum Gas (highway)	2,628	136.70	141.89	278.59
Small Boats (gasoline)	834,396	133,503.36	137,675.40	271,178.76
Small Boats (diesel oil)	2,983,572	29,835.72		29,835.72
Aviation Fuel	130,916,491	1,309,164.91		1,309,164.91
Other Fuel 1/	1,319,913	52,696.13	109,182.55	161,878.68
SUB-TOTAL	481,924,907	46,357,411.39	45,757,795.95	92,115,207.34
ERT - Petroleum Products (barrel) 2/	13,440,518	14,112,543.84		14,112,543.84
ERT - Fossil Fuels (MMBtu) 2/	5,833,669	1,108,397.11		1,108,397.11
SUB-TOTAL		15,220,940.95		15,220,940.95
TOTAL		61,578,352.34	45,757,795.95	107,336,148.29
COUNTY OF MAUI				
Gasoline	61,444,426 *	9,812,017.20	14,716,116.73	24,528,133.93
Diesel Oil (off-highway)	54,483,468	544,834.68		544,834.68
Diesel Oil (highway)	6,045,273	967,243.08	1,450,866.03	2,418,109.11
Liquefied Petroleum Gas (highway)	(1,504)	(78.21)	(172.96)	(251.17)
Small Boats (gasoline)	47,107	7,537.12	11,305.68	18,842.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	87,666,693	876,666.93		876,666.93
Other Fuel 1/	190,120	4,644.42	12,831.77	17,476.19
SUB-TOTAL	209,875,583	12,212,865.22	16,190,947.25	28,403,812.47
ERT - Petroleum Products (barrel) 2/	5,247,390	5,509,759.14		5,509,759.14
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		5,509,759.14		5,509,759.14
TOTAL 3/		17,722,624.36	16,190,947.25	33,913,571.61
COUNTY OF HAWAII				
Gasoline	82,784,923 *	13,230,614.98	19,017,574.15	32,248,189.13
Diesel Oil (off-highway)	30,881,009	308,810.09		308,810.09
Diesel Oil (highway)	12,199,011	1,951,841.81	2,805,772.59	4,757,614.40
Liquefied Petroleum Gas (highway)	424	22.03	32.24	54.27
Small Boats (gasoline)	340,211	54,433.76	78,248.53	132,682.29
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	49,182,729	491,827.29		491,827.29
Other Fuel 1/	14,660,120	297,589.94	0.00	297,589.94
SUB-TOTAL	190,048,427	16,335,139.90	21,901,627.51	38,236,767.41
ERT - Petroleum Products (barrel) 2/	4,640,055	4,872,057.26		4,872,057.26
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		4,872,057.26		4,872,057.26
TOTAL		21,207,197.16	21,901,627.51	43,108,824.67
COUNTY OF KAUAI				
Gasoline	29,594,885 *	4,733,410.40	5,029,123.09	9,762,533.49
Diesel Oil (off-highway)	9,420,784	94,207.84		94,207.84
Diesel Oil (highway)	3,012,618	482,018.87	512,145.06	994,163.93
Liquefied Petroleum Gas (highway)	0	0.00	0.00	0.00
Small Boats (gasoline)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	26,369,815	263,698.15		263,698.15
Other Fuel 1/	13,463,615	269,272.30	0.00	269,272.30
SUB-TOTAL	81,861,717	5,842,607.56	5,541,268.15	11,383,875.71
ERT - Petroleum Products (barrel) 2/	1,613,344	1,694,011.05		1,694,011.05
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		1,694,011.05		1,694,011.05
TOTAL		7,536,618.61	5,541,268.15	13,077,886.76
SUMMARY				
Gasoline	426,682,290	68,121,171.13	80,361,016.96	148,482,188.09
Diesel Oil (off-highway)	164,082,427	1,640,824.27		1,640,824.27
Diesel Oil (highway)	44,969,587	7,195,078.12	8,681,376.80	15,876,454.92
Liquefied Petroleum Gas (highway)	1,548	80.52	1.17	81.69
Small Boats (gasoline)	1,221,714	195,474.24	227,229.61	422,703.85
Small Boats (diesel oil)	2,983,572	29,835.72		29,835.72
Aviation Fuel	294,135,728	2,941,357.28		2,941,357.28
Other Fuel 1/	29,633,768	624,202.79	122,014.32	746,217.11
SUB-TOTAL	963,710,634	80,748,024.07	89,391,638.86	170,139,662.93 **
ERT - Petroleum Products (barrel) 2/	24,941,306	26,188,371.29		26,188,371.29
ERT - Fossil Fuels (MMBtu) 2/	5,833,669	1,108,397.11		1,108,397.11
SUB-TOTAL		27,296,768.40		27,296,768.40
TOTAL		108,044,792.47	89,391,638.86	197,436,431.33

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

**Fuel tax collections were 170,407,844.93 for calendar year 2023, of which \$268,182.00 could not be distributed because the required tax returns were not 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
	15,904,023.41	286,923.84	0.00	16,190,947.25

Penalty and Interest

First District	124,981.66
Second District	(16,712.76)
Third District	(24,692.30)
Fourth District	(10,328.77)
TOTAL	73,247.83

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) - CALENDAR YEAR ENDING DECEMBER 31, 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	747,735	112,160.29	123,376.31	235,536.60
County of Maui	127,273	19,090.95	30,545.52	49,636.47
County of Hawaii	99,818	14,972.70	22,958.14	37,930.84
County of Kauai	11,808	1,771.20	2,007.36	3,778.56
TOTAL	986,634	147,995.14	178,887.33	326,882.47

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX BASE & TAX COLLECTIONS - CALENDAR YEAR ENDING DECEMBER 31, 2023*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	44,597,764.02	
State Airports Special Fund	1,309,164.91	
State Boating Special Fund	908,060.42	46,814,989.35
County Fuel Tax		45,300,217.99
SUB-TOTAL		92,115,207.34
Environmental Response Revolving Fund	730,362.57	
Energy Security Special Fund	712,630.80	
Energy Systems Development Special Fund	788,699.26	
Electric Vehicle Charging System Subaccount	403,215.54	
Hydrogen Fueling System Subaccount	403,215.54	
General Fund	12,182,817.24	15,220,940.95
TOTAL		107,336,148.29
COUNTY OF MAUI		
State Highway Special Fund	11,222,836.31	
State Airports Special Fund	876,666.93	
State Boating Special Fund	275,271.45	12,374,774.69
Electric Vehicle Charging System Subaccount		
County Fuel Tax:		
Island of Lanai	284,054.60	
Island of Molokai	0.00	
Island of Maui	15,744,983.18	16,029,037.78
SUB-TOTAL		28,403,812.47
Environmental Response Revolving Fund	262,369.49	
Energy Security Special Fund	209,895.58	
Energy Systems Development Special Fund	262,369.49	
Electric Vehicle Charging System Subaccount	157,421.69	
Hydrogen Fueling System Subaccount	157,421.69	
General Fund	4,460,281.20	5,509,759.14
TOTAL		33,913,571.61
COUNTY OF HAWAII		
State Highway Special Fund	15,684,879.48	
State Airports Special Fund	491,827.29	
State Boating Special Fund	377,449.41	16,554,156.18
County Fuel Tax		21,682,611.23
SUB-TOTAL		38,236,767.41
Environmental Response Revolving Fund	232,002.74	
Energy Security Special Fund	185,602.18	
Energy Systems Development Special Fund	232,002.74	
Electric Vehicle Charging System Subaccount	139,201.63	
Hydrogen Fueling System Subaccount	139,201.63	
General Fund	3,944,046.34	4,872,057.26
TOTAL		43,108,824.67
COUNTY OF KAUAI		
State Highway Special Fund	5,523,120.32	
State Airports Special Fund	263,698.15	
State Boating Special Fund	111,201.77	5,898,020.24
County Fuel Tax		5,485,855.47
SUB-TOTAL		11,383,875.71
Environmental Response Revolving Fund	80,667.20	
Energy Security Special Fund	64,533.75	
Energy Systems Development Special Fund	80,667.20	
Electric Vehicle Charging System Subaccount	48,400.31	
Hydrogen Fueling System Subaccount	48,400.31	
General Fund	1,371,342.28	1,694,011.05
TOTAL		13,077,886.76
SUMMARY		
State Highway Special Fund	77,028,600.13	
State Airports Special Fund	2,941,357.28	
State Boating Special Fund	1,671,983.05	81,641,940.46
County Fuel Tax		88,497,722.47
SUB-TOTAL		170,139,662.93 *
Environmental Response Revolving Fund	1,305,402.00	
Energy Security Special Fund	1,172,662.31	
Energy Systems Development Special Fund	1,363,738.69	
Electric Vehicle Charging System Subaccount	748,239.17	
Hydrogen Fueling System Subaccount	748,239.17	
General Fund	21,958,487.06	27,296,768.40
TOTAL		197,436,431.33

*Fuel tax collections were 170,407,844.93 for calendar year 2023, of which \$268,182.00 could not be distributed because the required tax returns were not available.

COMPARISON OF LIQUID FUEL TAX COLLECTIONS AND ALLOCATION FOR
TWO YEARS ENDING DECEMBER 31, 2023

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	12/31/2023*	12/31/2022**	
TAX BASE - GALLONS			
Gasoline	426,682,290	419,799,356	6,882,934
Diesel Oil (off-highway)	164,082,427	156,974,433	7,107,994
Diesel Oil (highway)	44,969,587	52,591,379	(7,621,792)
Liquefied Petroleum Gas (highway)	1,548	19,920	(18,372)
Small Boats (gasoline)	1,221,714	1,277,852	(56,138)
Small Boats (diesel oil)	2,983,572	4,369,755	(1,386,183)
Aviation Fuel	294,135,728	308,041,534	(13,905,806)
Other Fuel 1/	29,633,768	27,155,294	2,478,474
TOTAL GALLONS	963,710,634	970,229,523	(6,518,889)
ERT - Petroleum Products (barrel) 2/	24,941,306	24,501,945	439,361
ERT - Fossil Fuels (MMBtu) 2/	5,833,669	5,833,732	(63)
AMOUNT OF TAX - DOLLARS			
Gasoline	148,482,188.09	146,261,552.34	2,220,635.75
Diesel Oil (off-highway)	1,640,824.27	1,569,744.33	71,079.94
Diesel Oil (highway)	15,876,454.92	18,343,117.92	(2,466,663.00)
Liquefied Petroleum Gas (highway)	81.69	2,143.05	(2,061.36)
Small Boats (gasoline)	422,703.85	441,582.92	(18,879.07)
Small Boats (diesel oil)	29,835.72	43,697.55	(13,861.83)
Aviation Fuel	2,941,357.28	3,080,415.34	(139,058.06)
Other Fuel 1/	746,217.11	691,151.96	55,065.15
SUB-TOTAL	170,139,662.93	170,433,405.41	(293,742.48)
ERT - Petroleum Products (barrel) 2/	26,188,371.29	25,727,042.19	461,329.10
ERT - Fossil Fuels (MMBtu) 2/	1,108,397.11	1,108,409.08	(11.97)
SUB-TOTAL	27,296,768.40	26,835,451.27	461,317.13
TOTAL	197,436,431.33	197,268,856.68	167,574.65

ALLOCATION OF COLLECTIONS	YEAR ENDING		DIFFERENCE
	12/31/2023*	12/31/2022**	
STATE - DOLLARS			
Highway Special Fund	77,028,600.13	77,007,835.77	20,764.36
Airports Special Fund	2,941,357.28	3,080,415.34	(139,058.06)
Boating Special Fund	1,671,983.05	1,673,529.91	(1,546.86)
SUB-TOTAL	81,641,940.46	81,761,781.02	(119,840.56)
Environmental Response Revolving Fund	1,305,402.00	1,283,434.56	21,967.44
Energy Security Special Fund	1,172,662.31	1,155,089.78	17,572.53
Energy Systems Development Special Fund	1,363,738.69	1,699,110.58	(335,371.89)
Electric Vehicle Charging System Subaccount	748,239.17	735,058.34	13,180.83
Hydrogen Fueling System Subaccount	748,239.17	377,719.62	370,519.55
General Fund	21,958,487.06	21,585,038.39	373,448.67
SUB-TOTAL	27,296,768.40	26,835,451.27	461,317.13
TOTAL	108,938,708.86	108,597,232.29	341,476.57
COUNTY - DOLLARS			
City & County of Honolulu	45,300,217.99	45,227,725.16	72,492.83
County of Maui	16,029,037.78	16,464,453.75	(435,415.97)
Island of Lanai	284,054.60	316,742.18	(32,687.58)
Island of Molokai	0.00	0.00	0.00
Island of Maui	15,744,983.18	16,147,711.57	(402,728.39)
County of Hawaii	21,682,611.23	21,536,089.42	146,521.81
County of Kauai	5,485,855.47	5,443,356.06	42,499.41
TOTAL	88,497,722.47	88,671,624.39	(173,901.92)

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.

*Fuel tax collections were 170,407,844.93 for calendar year 2023, of which \$268,182.00 could not be distributed because the required tax returns were not available.

**Fuel tax collections were \$170,492,731.35 for calendar year 2022, of which \$59,325.94 could not be distributed because the required tax returns were not available.