

LIQUID FUEL TAX BASE & TAX COLLECTIONS - JANUARY 2024**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,912,559 *	3,333,413.04	3,436,716.20	6,770,129.24
Diesel Oil (off-highway)	6,516,815	65,168.15		65,168.15
Diesel Oil (highway)	1,659,920	265,552.87	273,886.77	539,439.64
Liquefied Petroleum Gas	268	13.94	14.47	28.41
Small Boats (gas)	66,124	10,579.84	10,910.46	21,490.30
Small Boats (diesel oil)	148,933	1,489.33		1,489.33
Aviation fuel	10,359,479	103,594.79		103,594.79
Other fuel 1/	119,165	4,699.99	9,645.08	14,345.07
SUB-TOTAL	39,783,263	3,784,511.95	3,731,172.98	7,515,684.93
ERT - Petroleum Products	1,225,212	1,286,472.55		1,286,472.55
ERT - Fossil Fuels (MMBtu)	473,712	90,005.28		90,005.28
SUB-TOTAL		1,376,477.83		1,376,477.83
TOTAL		5,160,989.78	3,731,172.98	8,892,162.76
COUNTY OF MAUI				
Gasoline	4,947,877 *	796,943.17	1,195,943.04	1,992,886.21
Diesel Oil (off-highway)	6,686,449	66,864.49		66,864.49
Diesel Oil (highway)	453,915	72,626.40	108,939.60	181,566.00
Liquefied Petroleum Gas	1,650	85.80	189.75	275.55
Small Boats (gas)	3,485	557.60	836.40	1,394.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	6,094,271	60,942.71		60,942.71
Other fuel 1/	(6,098)	(426.88)	(269.16)	(696.04)
SUB-TOTAL	18,181,549	997,593.29	1,305,639.63	2,303,232.92
ERT - Petroleum Products	537,771	564,659.37		564,659.37
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		564,659.37		564,659.37
TOTAL 3/		1,562,252.66	1,305,639.63	2,867,892.29
COUNTY OF HAWAII				
Gasoline	7,004,804 *	1,116,615.74	1,604,737.14	2,721,352.88
Diesel Oil (off-highway)	1,779,457	17,794.57		17,794.57
Diesel Oil (highway)	851,373	136,219.68	195,815.79	332,035.47
Liquefied Petroleum Gas	27	1.41	2.05	3.46
Small Boats (gas)	30,237	4,837.92	6,954.51	11,792.43
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,331,511	43,315.11		43,315.11
Other fuel 1/	1,585,650	32,051.64	0.00	32,051.64
SUB-TOTAL	15,583,059	1,350,836.07	1,807,509.49	3,158,345.56
ERT - Petroleum Products	392,802	412,442.02		412,442.02
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		412,442.02		412,442.02
TOTAL		1,763,278.09	1,807,509.49	3,570,787.58
COUNTY OF KAUAI				
Gasoline	2,349,449 *	375,568.79	399,017.54	774,586.33
Diesel Oil (off-highway)	946,766	9,467.66		9,467.66
Diesel Oil (highway)	0	34,687.68	36,855.66	71,543.34
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	2,125,689	21,256.89		21,256.89
Other fuel 1/	1,244,740	24,894.80	0.00	24,894.80
SUB-TOTAL	6,666,644	465,875.82	435,873.20	901,749.02
ERT - Petroleum Products	138,114	145,020.01		145,020.01
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		145,020.01		145,020.01
TOTAL		610,895.83	435,873.20	1,046,769.03
SUMMARY				
Gasoline	35,214,689	5,622,540.74	6,636,413.92	12,258,954.66
Diesel Oil (off-highway)	15,929,487	159,294.87		159,294.87
Diesel Oil (highway)	2,965,208	509,086.63	615,497.82	1,124,584.45
Liquefied Petroleum Gas	1,945	101.15	206.27	307.42
Small Boats (gas)	99,846	15,975.36	18,701.37	34,676.73
Small Boats (diesel oil)	148,933	1,489.33		1,489.33
Aviation fuel	22,910,950	229,109.50		229,109.50
Other fuel 1/	2,943,457	61,219.55	9,375.92	70,595.47
SUB-TOTAL	80,214,515	6,598,817.13	7,280,195.30	13,879,012.43 **
ERT - Petroleum Products	2,293,899	2,408,593.95		2,408,593.95
ERT - Fossil Fuels (MMBtu)	473,712	90,005.28		90,005.28
SUB-TOTAL		2,498,599.23		2,498,599.23
TOTAL		9,097,416.36	7,280,195.30	16,377,611.66

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

**Fuel tax collections were \$13,850,609.95 in January 2024. A total of \$28,402.48 in undistributed fuel taxes from previous months were included in the January 2024 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
	1,285,097.07	20,542.56	0.00	1,305,639.63

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) - JANUARY 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	83,976	12,596.40	13,856.05	26,452.45
County of Maui	-35,219	-5,282.85	-8,452.56	-13,735.41
County of Hawaii	27,686	4,152.90	6,367.78	10,520.68
County of Kauai	2,287	343.05	388.79	731.84
TOTAL	78,730	11,809.50	12,160.06	23,969.56

LIQUID FUEL TAX ALLOCATION BY FUND - JANUARY 2024*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,644,107.99	
State Airports Special Fund	103,594.79	
State Boating Special Fund	74,120.90	3,821,823.68
County Fuel Tax		3,693,861.25
SUB-TOTAL		7,515,684.93
Environmental Response Revolving Fund	65,997.72	
Energy Security Special Fund	63,219.84	
Energy Systems Development Special Fund	70,734.84	
Electric Vehicle Charging System Subaccount	36,756.36	
Hydrogen Fueling System Subaccount	36,756.36	
General Fund	1,103,012.71	1,376,477.83
TOTAL		8,892,162.76
COUNTY OF MAUI		
State Highway Special Fund	927,284.07	
State Airports Special Fund	60,942.71	
State Boating Special Fund	22,422.91	1,010,649.69
County Fuel Tax:		
Island of Lanai	20,337.13	
Island of Molokai	0.00	
Island of Maui	1,272,246.10	1,292,583.23
SUB-TOTAL		2,303,232.92
Environmental Response Revolving Fund	26,888.54	
Energy Security Special Fund	21,510.83	
Energy Systems Development Special Fund	26,888.54	
Electric Vehicle Charging System Subaccount	16,133.12	
Hydrogen Fueling System Subaccount	16,133.12	
General Fund	457,105.22	564,659.37
TOTAL		2,867,892.29
COUNTY OF HAWAII		
State Highway Special Fund	1,294,445.75	
State Airports Special Fund	43,315.11	
State Boating Special Fund	31,150.30	1,368,911.16
County Fuel Tax		1,789,434.40
SUB-TOTAL		3,158,345.56
Environmental Response Revolving Fund	19,640.10	
Energy Security Special Fund	15,712.08	
Energy Systems Development Special Fund	19,640.10	
Electric Vehicle Charging System Subaccount	11,784.06	
Hydrogen Fueling System Subaccount	11,784.06	
General Fund	333,881.62	412,442.02
TOTAL		3,570,787.58
COUNTY OF KAUAI		
State Highway Special Fund	440,172.74	
State Airports Special Fund	21,256.89	
State Boating Special Fund	8,804.92	470,234.55
County Fuel Tax		431,514.47
SUB-TOTAL		901,749.02
Environmental Response Revolving Fund	6,905.71	
Energy Security Special Fund	5,524.57	
Energy Systems Development Special Fund	6,905.71	
Electric Vehicle Charging System Subaccount	4,143.43	
Hydrogen Fueling System Subaccount	4,143.43	
General Fund	117,397.16	145,020.01
TOTAL		1,046,769.03
SUMMARY		
State Highway Special Fund	6,306,010.55	
State Airports Special Fund	229,109.50	
State Boating Special Fund	136,499.03	6,671,619.08
County Fuel Tax		7,207,393.35
SUB-TOTAL		13,879,012.43 *
Environmental Response Revolving Fund	119,432.07	
Energy Security Special Fund	105,967.32	
Energy Systems Development Special Fund	124,169.19	
Electric Vehicle Charging System Subaccount	68,816.97	
Hydrogen Fueling System Subaccount	68,816.97	
General Fund	2,011,396.71	2,498,599.23
TOTAL		16,377,611.66

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 \$13,850,609.95 in January 2024. A total of \$28,402.48 in undistributed fuel taxes from previous months were included in the January 2024 report.