

LIQUID FUEL TAX BASE & TAX COLLECTIONS - FEBRUARY 2024\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	20,599,024 *	3,293,323.99	3,396,067.13	6,689,391.12
Diesel Oil (off-highway)	8,554,890	85,548.90		85,548.90
Diesel Oil (highway)	1,896,806	303,488.93	312,973.00	616,461.93
Liquefied Petroleum Gas	(11,336)	(589.48)	(612.14)	(1,201.62)
Small Boats (gas)	66,128	10,580.48	10,911.12	21,491.60
Small Boats (diesel oil)	304,704	3,047.04		3,047.04
Aviation fuel	10,487,253	104,872.53		104,872.53
Other fuel 1/	(25,772)	(1,030.88)	(2,139.07)	(3,169.95)
<b>SUB-TOTAL</b>	<b>41,871,697</b>	<b>3,799,241.51</b>	<b>3,717,200.04</b>	<b>7,516,441.55</b>
ERT - Petroleum Products	1,226,829	1,288,170.18		1,288,170.18
ERT - Fossil Fuels (MMBtu)	533,612	101,386.28		101,386.28
<b>SUB-TOTAL</b>		<b>1,389,556.46</b>		<b>1,389,556.46</b>
<b>TOTAL</b>		<b>5,188,797.97</b>	<b>3,717,200.04</b>	<b>8,905,998.01</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,923,495 *	786,084.00	1,178,958.48	1,965,042.48
Diesel Oil (off-highway)	4,228,455	42,284.55		42,284.55
Diesel Oil (highway)	491,490	78,638.40	117,957.60	196,596.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,074	651.84	977.76	1,629.60
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,934,314	59,343.14		59,343.14
Other fuel 1/	20,417	533.00	1,381.20	1,914.20
<b>SUB-TOTAL</b>	<b>15,602,245</b>	<b>967,534.93</b>	<b>1,299,275.04</b>	<b>2,266,809.97</b>
ERT - Petroleum Products	405,005	425,255.18		425,255.18
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>425,255.18</b>		<b>425,255.18</b>
<b>TOTAL 3/</b>		<b>1,392,790.11</b>	<b>1,299,275.04</b>	<b>2,692,065.15</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	7,026,886 *	1,122,892.21	1,614,022.47	2,736,914.68
Diesel Oil (off-highway)	1,486,047	14,860.47		14,860.47
Diesel Oil (highway)	1,060,565	169,690.40	243,929.95	413,620.35
Liquefied Petroleum Gas	9	0.47	0.68	1.15
Small Boats (gas)	26,517	4,242.72	6,098.91	10,341.63
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,164,199	41,641.99		41,641.99
Other fuel 1/	1,054,833	21,452.38	0.00	21,452.38
<b>SUB-TOTAL</b>	<b>14,819,056</b>	<b>1,374,780.64</b>	<b>1,864,052.01</b>	<b>3,238,832.65</b>
ERT - Petroleum Products	359,666	377,649.25		377,649.25
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>377,649.25</b>		<b>377,649.25</b>
<b>TOTAL</b>		<b>1,752,429.89</b>	<b>1,864,052.01</b>	<b>3,616,481.90</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,377,248 *	380,039.73	403,769.55	783,809.28
Diesel Oil (off-highway)	849,065	8,490.65		8,490.65
Diesel Oil (highway)	0	36,877.92	39,182.79	76,060.71
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	1,930,180	19,301.80		19,301.80
Other fuel 1/	1,311,245	26,229.80	0.00	26,229.80
<b>SUB-TOTAL</b>	<b>6,467,738</b>	<b>470,939.90</b>	<b>442,952.34</b>	<b>913,892.24</b>
ERT - Petroleum Products	132,708	139,343.79		139,343.79
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>139,343.79</b>		<b>139,343.79</b>
<b>TOTAL</b>		<b>610,283.69</b>	<b>442,952.34</b>	<b>1,053,236.03</b>
<b>SUMMARY</b>				
Gasoline	34,926,653	5,582,339.93	6,592,817.63	12,175,157.56
Diesel Oil (off-highway)	15,118,457	151,184.57		151,184.57
Diesel Oil (highway)	3,448,861	588,695.65	714,043.34	1,302,738.99
Liquefied Petroleum Gas	(11,327)	(589.01)	(611.46)	(1,200.47)
Small Boats (gas)	96,719	15,475.04	17,987.79	33,462.83
Small Boats (diesel oil)	304,704	3,047.04		3,047.04
Aviation fuel	22,515,946	225,159.46		225,159.46
Other fuel 1/	2,360,723	47,184.30	(757.87)	46,426.43
<b>SUB-TOTAL</b>	<b>78,760,736</b>	<b>6,612,496.98</b>	<b>7,323,479.43</b>	<b>13,935,976.41 **</b>
ERT - Petroleum Products	2,124,208	2,230,418.40		2,230,418.40
ERT - Fossil Fuels (MMBtu)	533,612	101,386.28		101,386.28
<b>SUB-TOTAL</b>		<b>2,331,804.68</b>		<b>2,331,804.68</b>
<b>TOTAL</b>		<b>8,944,301.66</b>	<b>7,323,479.43</b>	<b>16,267,781.09</b>

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

\*\*Fuel tax collections were \$13,930,789.14 in February 2024. A total of \$5,187.27 in undistributed fuel taxes from previous months were included in the February 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
	1,279,675.68	19,599.36	0.00	1,299,275.04

**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) - FEBRUARY 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	16,799	2,519.86	2,771.84	5,291.70
County of Maui	11,168	1,675.20	2,680.32	4,355.52
County of Hawaii	9,397	1,409.55	2,161.31	3,570.86
County of Kauai	2,133	319.95	362.61	682.56
<b>TOTAL</b>	<b>39,497</b>	<b>5,924.56</b>	<b>7,976.08</b>	<b>13,900.64</b>

LIQUID FUEL TAX ALLOCATION BY FUND - FEBRUARY 2024\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,657,425.29	
State Airports Special Fund	104,872.53	
State Boating Special Fund	74,115.69	3,836,413.51
County Fuel Tax		3,680,028.04
<b>SUB-TOTAL</b>		<b>7,516,441.55</b>
Environmental Response Revolving Fund	66,677.56	
Energy Security Special Fund	65,081.51	
Energy Systems Development Special Fund	72,013.68	
Electric Vehicle Charging System Subaccount	36,804.86	
Hydrogen Fueling System Subaccount	36,804.86	
General Fund	1,112,173.99	1,389,556.46
<b>TOTAL</b>		<b>8,905,998.01</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	899,109.87	
State Airports Special Fund	59,343.14	
State Boating Special Fund	22,074.67	980,527.68
County Fuel Tax:		
Island of Lanai	19,403.37	
Island of Molokai	0.00	
Island of Maui	1,266,878.92	1,286,282.29
<b>SUB-TOTAL</b>		<b>2,266,809.97</b>
Environmental Response Revolving Fund	20,250.25	
Energy Security Special Fund	16,200.20	
Energy Systems Development Special Fund	20,250.25	
Electric Vehicle Charging System Subaccount	12,150.15	
Hydrogen Fueling System Subaccount	12,150.15	
General Fund	344,254.18	425,255.18
<b>TOTAL</b>		<b>2,692,065.15</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,319,807.26	
State Airports Special Fund	41,641.99	
State Boating Special Fund	31,971.91	1,393,421.16
County Fuel Tax		1,845,411.49
<b>SUB-TOTAL</b>		<b>3,238,832.65</b>
Environmental Response Revolving Fund	17,983.30	
Energy Security Special Fund	14,386.64	
Energy Systems Development Special Fund	17,983.30	
Electric Vehicle Charging System Subaccount	10,789.98	
Hydrogen Fueling System Subaccount	10,789.98	
General Fund	305,716.05	377,649.25
<b>TOTAL</b>		<b>3,616,481.90</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	447,121.72	
State Airports Special Fund	19,301.80	
State Boating Special Fund	8,945.90	475,369.42
County Fuel Tax		438,522.82
<b>SUB-TOTAL</b>		<b>913,892.24</b>
Environmental Response Revolving Fund	6,635.42	
Energy Security Special Fund	5,308.33	
Energy Systems Development Special Fund	6,635.42	
Electric Vehicle Charging System Subaccount	3,981.25	
Hydrogen Fueling System Subaccount	3,981.25	
General Fund	112,802.12	139,343.79
<b>TOTAL</b>		<b>1,053,236.03</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,323,464.14	
State Airports Special Fund	225,159.46	
State Boating Special Fund	137,108.17	6,685,731.77
County Fuel Tax		7,250,244.64
<b>SUB-TOTAL</b>		<b>13,935,976.41 *</b>
Environmental Response Revolving Fund	111,546.53	
Energy Security Special Fund	100,976.68	
Energy Systems Development Special Fund	116,882.65	
Electric Vehicle Charging System Subaccount	63,726.24	
Hydrogen Fueling System Subaccount	63,726.24	
General Fund	1,874,946.34	2,331,804.68
<b>TOTAL</b>		<b>16,267,781.09</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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