

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	19,969,700 *	3,190,596.35	3,289,989.29	6,480,585.64
Diesel Oil (off-highway)	8,728,501.00	87,285.01		87,285.01
Diesel Oil (highway)	1,699,221	271,875.33	280,371.45	552,246.78
Liquefied Petroleum Gas	276	14.36	14.90	29.26
Small Boats (gas)	61,388	9,822.08	10,129.02	19,951.10
Small Boats (diesel oil)	360,111	3,601.11		3,601.11
Aviation fuel	9,565,089	95,650.89		95,650.89
Other fuel 1/	111,929	4,481.51	9,303.56	13,785.07
SUB-TOTAL	40,496,215	3,663,326.64	3,589,808.22	7,253,134.86
ERT - Petroleum Products	1,158,125	1,216,030.90		1,216,030.90
ERT - Fossil Fuels (MMBtu)	516,090	98,057.10		98,057.10
SUB-TOTAL		1,314,088.00		1,314,088.00
TOTAL		4,977,414.64	3,589,808.22	8,567,222.86
COUNTY OF MAUI				
Gasoline	4,758,558 *	760,530.93	1,140,712.56	1,901,243.49
Diesel Oil (off-highway)	4,211,262	42,112.62		42,112.62
Diesel Oil (highway)	438,271	70,123.36	105,185.04	175,308.40
Liquefied Petroleum Gas	76	3.95	8.74	12.69
Small Boats (gas)	3,503	560.48	840.72	1,401.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,738,219	57,382.19		57,382.19
Other fuel 1/	14,431	381.37	953.67	1,335.04
SUB-TOTAL	15,164,320	931,094.90	1,247,700.73	2,178,795.63
ERT - Petroleum Products	400,881	420,925.02		420,925.02
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		420,925.02		420,925.02
TOTAL 3/		1,352,019.92	1,247,700.73	2,599,720.65
COUNTY OF HAWAII				
Gasoline	6,710,258 *	1,072,616.48	1,541,787.98	2,614,404.46
Diesel Oil (off-highway)	3,015,334	30,153.34		30,153.34
Diesel Oil (highway)	975,313	156,050.08	224,321.99	380,372.07
Liquefied Petroleum Gas	56	2.91	4.26	7.17
Small Boats (gas)	27,937	4,469.92	6,425.51	10,895.43
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,641,089	36,410.89		36,410.89
Other fuel 1/	643,161	12,787.96	450.00	13,237.96
SUB-TOTAL	15,013,148	1,312,491.58	1,772,989.74	3,085,481.32
ERT - Petroleum Products	388,823	408,264.06		408,264.06
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		408,264.06		408,264.06
TOTAL		1,720,755.64	1,772,989.74	3,493,745.38
COUNTY OF KAUAI				
Gasoline	2,313,170	370,107.20	393,238.90	763,346.10
Diesel Oil (off-highway)	628,368	6,283.68		6,283.68
Diesel Oil (highway)	0	40,892.32	43,448.09	84,340.41
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	1,811,840	18,118.40		18,118.40
Other fuel 1/	1,179,236	23,584.72	0.00	23,584.72
SUB-TOTAL	5,932,614	458,986.32	436,686.99	895,673.31
ERT - Petroleum Products	125,759	132,047.42		132,047.42
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		132,047.42		132,047.42
TOTAL		591,033.74	436,686.99	1,027,720.73
SUMMARY				
Gasoline	33,751,686	5,393,850.96	6,365,728.73	11,759,579.69
Diesel Oil (off-highway)	16,583,465	165,834.65		165,834.65
Diesel Oil (highway)	3,112,805	538,941.09	653,326.57	1,192,267.66
Liquefied Petroleum Gas	408	21.22	27.90	49.12
Small Boats (gas)	92,828	14,852.48	17,395.25	32,247.73
Small Boats (diesel oil)	360,111	3,601.11		3,601.11
Aviation fuel	20,756,237	207,562.37		207,562.37
Other fuel 1/	1,948,757	41,235.56	10,707.23	51,942.79
SUB-TOTAL	76,606,297	6,365,899.44	7,047,185.68	13,413,085.12 **
ERT - Petroleum Products	2,073,588	2,177,267.40		2,177,267.40
ERT - Fossil Fuels (MMBtu)	516,090	98,057.10		98,057.10
SUB-TOTAL		2,275,324.50		2,275,324.50
TOTAL		8,641,223.94	7,047,185.68	15,688,409.62

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

**Fuel tax collections were \$13,461,010.53 in March 2024, of which \$47,925.41 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
	1,225,768.81	21,931.92	0.00	1,247,700.73

Penalty and Interest

First District	3.05
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	3.05

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) - MARCH 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	30,371	4,555.66	5,011.23	9,566.89
County of Maui	5,589	838.35	1,341.36	2,179.71
County of Hawaii	6,832	1,024.80	1,571.36	2,596.16
County of Kauai	0	0.00	0.00	0.00
TOTAL	42,792	6,418.81	7,923.95	14,342.76

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MARCH 2024*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,531,998.99	
State Airports Special Fund	95,650.89	
State Boating Special Fund	71,574.84	3,699,224.72
County Fuel Tax		3,553,910.14
SUB-TOTAL		7,253,134.86
Environmental Response Revolving Fund	63,067.13	
Energy Security Special Fund	61,807.69	
Energy Systems Development Special Fund	68,228.03	
Electric Vehicle Charging System Subaccount	34,743.74	
Hydrogen Fueling System Subaccount	34,743.74	
General Fund	1,051,497.67	1,314,088.00
TOTAL		8,567,222.86
COUNTY OF MAUI		
State Highway Special Fund	864,975.58	
State Airports Special Fund	57,382.19	
State Boating Special Fund	21,214.14	943,571.91
County Fuel Tax:		
Island of Lanai	21,712.60	
Island of Molokai	0.00	
Island of Maui	1,213,511.12	1,235,223.72
SUB-TOTAL		2,178,795.63
Environmental Response Revolving Fund	20,044.05	
Energy Security Special Fund	16,035.24	
Energy Systems Development Special Fund	20,044.05	
Electric Vehicle Charging System Subaccount	12,026.43	
Hydrogen Fueling System Subaccount	12,026.43	
General Fund	340,748.82	420,925.02
TOTAL		2,599,720.65
COUNTY OF HAWAII		
State Highway Special Fund	1,263,319.88	
State Airports Special Fund	36,410.89	
State Boating Special Fund	30,490.71	1,330,221.48
County Fuel Tax		1,755,259.84
SUB-TOTAL		3,085,481.32
Environmental Response Revolving Fund	19,441.15	
Energy Security Special Fund	15,552.92	
Energy Systems Development Special Fund	19,441.15	
Electric Vehicle Charging System Subaccount	11,664.69	
Hydrogen Fueling System Subaccount	11,664.69	
General Fund	330,499.46	408,264.06
TOTAL		3,493,745.38
COUNTY OF KAUAI		
State Highway Special Fund	436,459.24	
State Airports Special Fund	18,118.40	
State Boating Special Fund	8,775.55	463,353.19
County Fuel Tax		432,320.12
SUB-TOTAL		895,673.31
Environmental Response Revolving Fund	6,287.97	
Energy Security Special Fund	5,030.38	
Energy Systems Development Special Fund	6,287.97	
Electric Vehicle Charging System Subaccount	3,772.78	
Hydrogen Fueling System Subaccount	3,772.78	
General Fund	106,895.54	132,047.42
TOTAL		1,027,720.73
SUMMARY		
State Highway Special Fund	6,096,753.69	
State Airports Special Fund	207,562.37	
State Boating Special Fund	132,055.24	6,436,371.30
County Fuel Tax		6,976,713.82
SUB-TOTAL		13,413,085.12 *
Environmental Response Revolving Fund	108,840.30	
Energy Security Special Fund	98,426.23	
Energy Systems Development Special Fund	114,001.20	
Electric Vehicle Charging System Subaccount	62,207.64	
Hydrogen Fueling System Subaccount	62,207.64	
General Fund	1,829,641.49	2,275,324.50
TOTAL		15,688,409.62

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 \$13,461,010.53 in March 2024, of which \$47,925.41 could not be distributed because the required tax returns were not yet available.