

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	20,996,218	3,362,237.83	3,467,503.23	6,829,741.06
Diesel Oil (off-highway)	3,804,768	38,047.68		38,047.68
Diesel Oil (highway)	1,911,239	305,785.94	315,354.46	621,140.40
Liquefied Petroleum Gas	193	10.04	10.42	20.46
Small Boats (gas)	68,423	10,947.68	11,289.80	22,237.48
Small Boats (diesel oil)	72,022	720.22		720.22
Aviation fuel	10,952,111	109,521.11		109,521.11
Other fuel 1/	103,642	4,145.68	8,602.29	12,747.97
<b>SUB-TOTAL</b>	<b>37,908,616</b>	<b>3,831,416.18</b>	<b>3,802,760.20</b>	<b>7,634,176.38</b>
ERT - Petroleum Products	1,063,689	1,116,873.18		1,116,873.18
ERT - Fossil Fuels (MMBtu)	506,133	96,165.27		96,165.27
<b>SUB-TOTAL</b>		<b>1,213,038.45</b>		<b>1,213,038.45</b>
<b>TOTAL</b>		<b>5,044,454.63</b>	<b>3,802,760.20</b>	<b>8,847,214.83</b>
<b>COUNTY OF MAUI</b>				
Gasoline	4,995,563	799,191.83	1,198,777.92	1,997,969.75
Diesel Oil (off-highway)	3,823,411	38,234.11		38,234.11
Diesel Oil (highway)	484,592	77,534.72	116,302.08	193,836.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,062	649.92	974.88	1,624.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,733,331	57,333.31		57,333.31
Other fuel 1/	18,367	474.84	1,265.15	1,739.99
<b>SUB-TOTAL</b>	<b>15,059,326</b>	<b>973,418.73</b>	<b>1,317,320.03</b>	<b>2,290,738.76</b>
ERT - Petroleum Products	409,126	429,582.27		429,582.27
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>429,582.27</b>		<b>429,582.27</b>
<b>TOTAL 3/</b>		<b>1,403,001.00</b>	<b>1,317,320.03</b>	<b>2,720,321.03</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	7,024,505	1,122,472.40	1,613,415.27	2,735,887.67
Diesel Oil (off-highway)	3,812,738	38,127.38		38,127.38
Diesel Oil (highway)	1,031,186	164,989.76	237,172.78	402,162.54
Liquefied Petroleum Gas	13	0.67	0.99	1.66
Small Boats (gas)	29,759	4,761.44	6,844.57	11,606.01
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,234,564	32,345.64		32,345.64
Other fuel 1/	17,999	332.94	387.02	719.96
<b>SUB-TOTAL</b>	<b>15,150,764</b>	<b>1,363,030.23</b>	<b>1,857,820.63</b>	<b>3,220,850.86</b>
ERT - Petroleum Products	428,348	449,765.75		449,765.75
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>449,765.75</b>		<b>449,765.75</b>
<b>TOTAL</b>		<b>1,812,795.98</b>	<b>1,857,820.63</b>	<b>3,670,616.61</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,401,502	384,240.32	408,255.34	792,495.66
Diesel Oil (off-highway)	793,343	7,933.43		7,933.43
Diesel Oil (highway)	0	41,544.64	44,141.18	85,685.82
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	1,627,844	16,278.44		16,278.44
Other fuel 1/	1,170,025	23,400.50	0.00	23,400.50
<b>SUB-TOTAL</b>	<b>5,992,714</b>	<b>473,397.33</b>	<b>452,396.52</b>	<b>925,793.85</b>
ERT - Petroleum Products	130,238	136,749.85		136,749.85
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>136,749.85</b>		<b>136,749.85</b>
<b>TOTAL</b>		<b>610,147.18</b>	<b>452,396.52</b>	<b>1,062,543.70</b>
<b>SUMMARY</b>				
Gasoline	35,417,788	5,668,142.38	6,687,951.76	12,356,094.14
Diesel Oil (off-highway)	12,234,260	122,342.60		122,342.60
Diesel Oil (highway)	3,427,017	589,855.06	712,970.50	1,302,825.56
Liquefied Petroleum Gas	206	10.71	11.41	22.12
Small Boats (gas)	102,244	16,359.04	19,109.25	35,468.29
Small Boats (diesel oil)	72,022	720.22		720.22
Aviation fuel	21,547,850	215,478.50		215,478.50
Other fuel 1/	1,310,033	28,353.96	10,254.46	38,608.42
<b>SUB-TOTAL</b>	<b>74,111,421</b>	<b>6,641,262.47</b>	<b>7,430,297.38</b>	<b>14,071,559.85 **</b>
ERT - Petroleum Products	2,031,401	2,132,971.05		2,132,971.05
ERT - Fossil Fuels (MMBtu)	506,133	96,165.27		96,165.27
<b>SUB-TOTAL</b>		<b>2,229,136.32</b>		<b>2,229,136.32</b>
<b>TOTAL</b>		<b>8,870,398.79</b>	<b>7,430,297.38</b>	<b>16,300,696.17</b>

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

\*\*Fuel tax collections were \$13,995,525.90 in April 2024. A total of \$76,033.95 in undistributed fuel taxes from previous months were included in the April 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
	1,296,237.71	21,082.32	0.00	1,317,320.03

**Penalty and Interest**

First District	56.43
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>56.43</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) - APRIL 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	-18,953	-2,842.95	-3,127.24	-5,970.19
County of Maui	655	98.25	157.20	255.45
County of Hawaii	9,656	1,448.40	2,220.88	3,669.28
County of Kauai	0	0.00	0.00	0.00
<b>TOTAL</b>	<b>-8,642</b>	<b>-1,296.30</b>	<b>-749.16</b>	<b>-2,045.46</b>

LIQUID FUEL TAX ALLOCATION BY FUND - APRIL 2024\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,684,676.12	
State Airports Special Fund	109,521.11	
State Boating Special Fund	75,246.55	3,869,443.78
County Fuel Tax		3,764,732.60
<b>SUB-TOTAL</b>		<b>7,634,176.38</b>
Environmental Response Revolving Fund	58,245.77	
Energy Security Special Fund	57,731.54	
Energy Systems Development Special Fund	63,307.10	
Electric Vehicle Charging System Subaccount	31,910.66	
Hydrogen Fueling System Subaccount	31,910.66	
General Fund	969,932.72	1,213,038.45
<b>TOTAL</b>		<b>8,847,214.83</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	906,924.57	
State Airports Special Fund	57,333.31	
State Boating Special Fund	22,334.05	986,591.93
County Fuel Tax:		
Island of Lanai	20,871.50	
Island of Molokai	0.00	
Island of Maui	1,283,275.33	1,304,146.83
<b>SUB-TOTAL</b>		<b>2,290,738.76</b>
Environmental Response Revolving Fund	20,456.30	
Energy Security Special Fund	16,365.04	
Energy Systems Development Special Fund	20,456.30	
Electric Vehicle Charging System Subaccount	12,273.78	
Hydrogen Fueling System Subaccount	12,273.78	
General Fund	347,757.07	429,582.27
<b>TOTAL</b>		<b>2,720,321.03</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,317,377.74	
State Airports Special Fund	32,345.64	
State Boating Special Fund	31,885.06	1,381,608.44
County Fuel Tax		1,839,242.42
<b>SUB-TOTAL</b>		<b>3,220,850.86</b>
Environmental Response Revolving Fund	21,417.42	
Energy Security Special Fund	17,133.93	
Energy Systems Development Special Fund	21,417.42	
Electric Vehicle Charging System Subaccount	12,850.45	
Hydrogen Fueling System Subaccount	12,850.45	
General Fund	364,096.08	449,765.75
<b>TOTAL</b>		<b>3,670,616.61</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	452,547.70	
State Airports Special Fund	16,278.44	
State Boating Special Fund	9,095.16	477,921.30
County Fuel Tax		447,872.55
<b>SUB-TOTAL</b>		<b>925,793.85</b>
Environmental Response Revolving Fund	6,511.90	
Energy Security Special Fund	5,209.52	
Energy Systems Development Special Fund	6,511.90	
Electric Vehicle Charging System Subaccount	3,907.14	
Hydrogen Fueling System Subaccount	3,907.14	
General Fund	110,702.25	136,749.85
<b>TOTAL</b>		<b>1,062,543.70</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,361,526.13	
State Airports Special Fund	215,478.50	
State Boating Special Fund	138,560.82	6,715,565.45
County Fuel Tax		7,355,994.40
<b>SUB-TOTAL</b>		<b>14,071,559.85 *</b>
Environmental Response Revolving Fund	106,631.39	
Energy Security Special Fund	96,440.03	
Energy Systems Development Special Fund	111,692.72	
Electric Vehicle Charging System Subaccount	60,942.03	
Hydrogen Fueling System Subaccount	60,942.03	
General Fund	1,792,488.12	2,229,136.32
<b>TOTAL</b>		<b>16,300,696.17</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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