

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,677,612 *	3,306,409.72	3,409,596.97	6,716,006.69
Diesel Oil (off-highway)	5,830,164	58,301.64		58,301.64
Diesel Oil (highway)	1,861,885	297,901.58	307,211.02	605,112.60
Liquefied Petroleum Gas	250	13.00	13.50	26.50
Small Boats (gas)	76,790	12,286.40	12,670.35	24,956.75
Small Boats (diesel oil)	186,167	1,861.67		1,861.67
Aviation fuel	10,496,282	104,962.82		104,962.82
Other fuel 1/	107,577	4,270.23	8,807.76	13,077.99
SUB-TOTAL	39,236,727	3,786,007.06	3,738,299.60	7,524,306.66
ERT - Petroleum Products	1,082,969	1,137,117.88		1,137,117.88
ERT - Fossil Fuels (MMBtu)	544,147	103,387.93		103,387.93
SUB-TOTAL		1,240,505.81		1,240,505.81
TOTAL		5,026,512.87	3,738,299.60	8,764,812.47
COUNTY OF MAUI				
Gasoline	5,037,008 *	805,158.53	1,207,661.52	2,012,820.05
Diesel Oil (off-highway)	4,261,271	42,612.71		42,612.71
Diesel Oil (highway)	549,332	87,893.12	131,839.68	219,732.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,385	701.60	1,052.40	1,754.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,858,166	48,581.66		48,581.66
Other fuel 1/	15,341	410.26	990.27	1,400.53
SUB-TOTAL	14,725,503	985,357.88	1,341,543.87	2,326,901.75
ERT - Petroleum Products	408,539	428,966.26		428,966.26
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		428,966.26		428,966.26
TOTAL 3/		1,414,324.14	1,341,543.87	2,755,868.01
COUNTY OF HAWAII				
Gasoline	6,868,193 *	1,097,568.38	1,577,625.89	2,675,194.27
Diesel Oil (off-highway)	2,405,014	24,050.14		24,050.14
Diesel Oil (highway)	1,087,541	174,006.56	250,134.43	424,140.99
Liquefied Petroleum Gas	14	0.73	1.06	1.79
Small Boats (gas)	29,268	4,682.88	6,731.64	11,414.52
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,484,906	24,849.06		24,849.06
Other fuel 1/	18,924	334.41	422.55	756.96
SUB-TOTAL	12,893,860	1,325,492.16	1,834,915.57	3,160,407.73
ERT - Petroleum Products	358,070	375,973.27		375,973.27
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		375,973.27		375,973.27
TOTAL		1,701,465.43	1,834,915.57	3,536,381.00
COUNTY OF KAUAI				
Gasoline	2,408,188 *	385,025.23	409,069.13	794,094.36
Diesel Oil (off-highway)	1,335,511	13,355.11		13,355.11
Diesel Oil (highway)	277,743	44,438.88	47,216.31	91,655.19
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	14,863	14,862.53		14,862.53
Other fuel 1/	512,214	10,244.28	0.00	10,244.28
SUB-TOTAL	4,548,519	467,926.03	456,285.44	924,211.47
ERT - Petroleum Products	127,901	134,295.54		134,295.54
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		134,295.54		134,295.54
TOTAL		602,221.57	456,285.44	1,058,507.01
SUMMARY				
Gasoline	34,991,001	5,594,161.86	6,603,953.51	12,198,115.37
Diesel Oil (off-highway)	13,831,960	138,319.60		138,319.60
Diesel Oil (highway)	3,776,501	604,240.14	736,401.44	1,340,641.58
Liquefied Petroleum Gas	264	13.73	14.56	28.29
Small Boats (gas)	110,443	17,670.88	20,454.39	38,125.27
Small Boats (diesel oil)	186,167	1,861.67		1,861.67
Aviation fuel	17,854,217	193,256.07		193,256.07
Other fuel 1/	654,056	15,259.18	10,220.58	25,479.76
SUB-TOTAL	71,404,608	6,564,783.13	7,371,044.48	13,935,827.61 **
ERT - Petroleum Products	1,977,479	2,076,352.95		2,076,352.95
ERT - Fossil Fuels (MMBtu)	544,147	103,387.93		103,387.93
SUB-TOTAL		2,179,740.88		2,179,740.88
TOTAL		8,744,524.01	7,371,044.48	16,115,568.49

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

**Fuel tax collections were 13,996,027.27 in May 2024, of which \$60,199.66 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
	1,321,361.55	20,182.32	0.00	1,341,543.87

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) - MAY 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	13,388	2,008.20	2,209.02	4,217.22
County of Maui	5,085	762.75	1,220.40	1,983.15
County of Hawaii	8,950	1,342.50	2,058.50	3,401.00
County of Kauai	1,899	284.85	322.83	607.68
TOTAL	29,322	4,398.30	5,810.75	10,209.05

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MAY 2024*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,644,233.80	
State Airports Special Fund	104,962.82	
State Boating Special Fund	74,193.44	3,823,390.06
County Fuel Tax		3,700,916.60
SUB-TOTAL		7,524,306.66
Environmental Response Revolving Fund	59,589.94	
Energy Security Special Fund	59,643.19	
Energy Systems Development Special Fund	65,031.41	
Electric Vehicle Charging System Subaccount	32,489.08	
Hydrogen Fueling System Subaccount	32,489.08	
General Fund	991,263.11	1,240,505.81
TOTAL		8,764,812.47
COUNTY OF MAUI		
State Highway Special Fund	927,408.46	
State Airports Special Fund	48,581.66	
State Boating Special Fund	22,783.20	998,773.32
County Fuel Tax:		
Island of Lanai	19,980.50	
Island of Molokai	0.00	
Island of Maui	1,308,147.93	1,328,128.43
SUB-TOTAL		2,326,901.75
Environmental Response Revolving Fund	20,426.96	
Energy Security Special Fund	16,341.57	
Energy Systems Development Special Fund	20,426.96	
Electric Vehicle Charging System Subaccount	12,256.18	
Hydrogen Fueling System Subaccount	12,256.18	
General Fund	347,258.41	428,966.26
TOTAL		2,755,868.01
COUNTY OF HAWAII		
State Highway Special Fund	1,287,636.67	
State Airports Special Fund	24,849.06	
State Boating Special Fund	31,355.59	1,343,841.32
County Fuel Tax		1,816,566.41
SUB-TOTAL		3,160,407.73
Environmental Response Revolving Fund	17,903.49	
Energy Security Special Fund	14,322.79	
Energy Systems Development Special Fund	17,903.49	
Electric Vehicle Charging System Subaccount	10,742.09	
Hydrogen Fueling System Subaccount	10,742.09	
General Fund	304,359.32	375,973.27
TOTAL		3,536,381.00
COUNTY OF KAUAI		
State Highway Special Fund	448,532.87	
State Airports Special Fund	14,862.53	
State Boating Special Fund	9,093.48	472,488.88
County Fuel Tax		451,722.59
SUB-TOTAL		924,211.47
Environmental Response Revolving Fund	6,395.03	
Energy Security Special Fund	5,116.02	
Energy Systems Development Special Fund	6,395.03	
Electric Vehicle Charging System Subaccount	3,837.02	
Hydrogen Fueling System Subaccount	3,837.02	
General Fund	108,715.42	134,295.54
TOTAL		1,058,507.01
SUMMARY		
State Highway Special Fund	6,307,811.80	
State Airports Special Fund	193,256.07	
State Boating Special Fund	137,425.71	6,638,493.58
County Fuel Tax		7,297,334.03
SUB-TOTAL		13,935,827.61 *
Environmental Response Revolving Fund	104,315.42	
Energy Security Special Fund	95,423.57	
Energy Systems Development Special Fund	109,756.89	
Electric Vehicle Charging System Subaccount	59,324.37	
Hydrogen Fueling System Subaccount	59,324.37	
General Fund	1,751,596.26	2,179,740.88
TOTAL		16,115,568.49

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 13,996,027.27 in May 2024, of which \$60,199.66 could not be distributed because the required tax returns were not yet available.