

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,898,545 *	3,503,732.25	3,613,221.51	7,116,953.76
Diesel Oil (off-highway)	5,512,365	55,123.65		55,123.65
Diesel Oil (highway)	2,106,611	337,057.71	347,590.84	684,648.55
Liquefied Petroleum Gas	280	14.56	15.12	29.68
Small Boats (gas)	74,839	11,974.24	12,348.44	24,322.68
Small Boats (diesel oil)	328,227	3,282.27		3,282.27
Aviation fuel	11,183,050	111,830.50		111,830.50
Other fuel 1/	121,999	4,879.96	10,125.91	15,005.87
SUB-TOTAL	41,225,916	4,027,895.14	3,983,301.82	8,011,196.96
ERT - Petroleum Products	1,092,369	1,146,987.70		1,146,987.70
ERT - Fossil Fuels (MMBtu)	508,145	96,547.55		96,547.55
SUB-TOTAL		1,243,535.25		1,243,535.25
TOTAL		5,271,430.39	3,983,301.82	9,254,732.21
COUNTY OF MAUI				
Gasoline	5,112,387	817,981.92	1,226,972.88	2,044,954.80
Diesel Oil (off-highway)	3,331,052	33,310.52		33,310.52
Diesel Oil (highway)	588,997	94,239.52	141,359.28	235,598.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,234	677.44	1,016.16	1,693.60
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,231,870	42,318.70		42,318.70
Other fuel 1/	20,232	525.11	1,383.58	1,908.69
SUB-TOTAL	13,288,772	989,053.21	1,370,731.90	2,359,785.11
ERT - Petroleum Products	340,414	357,434.39		357,434.39
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		357,434.39		357,434.39
TOTAL 3/		1,346,487.60	1,370,731.90	2,717,219.50
COUNTY OF HAWAII				
Gasoline	6,946,686 *	1,111,244.76	1,597,392.78	2,708,637.54
Diesel Oil (off-highway)	2,684,634	26,846.34		26,846.34
Diesel Oil (highway)	1,094,237	175,077.92	251,674.51	426,752.43
Liquefied Petroleum Gas	47	2.45	3.57	6.02
Small Boats (gas)	30,296	4,847.36	6,968.08	11,815.44
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,443,299	24,432.99		24,432.99
Other fuel 1/	16,030	311.66	329.54	641.20
SUB-TOTAL	13,215,229	1,342,763.48	1,856,368.48	3,199,131.96
ERT - Petroleum Products	349,599	367,079.08		367,079.08
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		367,079.08		367,079.08
TOTAL		1,709,842.56	1,856,368.48	3,566,211.04
COUNTY OF KAUAI				
Gasoline	2,482,893	397,262.88	422,091.81	819,354.69
Diesel Oil (off-highway)	1,803,074	18,030.74		18,030.74
Diesel Oil (highway)	269,269	43,083.04	45,775.73	88,858.77
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	15,763	15,762.64		15,762.64
Other fuel 1/	0	0.00	0.00	0.00
SUB-TOTAL	4,570,999	474,139.30	467,867.54	942,006.84
ERT - Petroleum Products	126,839	133,180.88		133,180.88
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		133,180.88		133,180.88
TOTAL		607,320.18	467,867.54	1,075,187.72
SUMMARY				
Gasoline	36,440,511	5,830,221.81	6,859,678.98	12,689,900.79
Diesel Oil (off-highway)	13,331,125	133,311.25		133,311.25
Diesel Oil (highway)	4,059,114	649,458.19	786,400.36	1,435,858.55
Liquefied Petroleum Gas	327	17.01	18.69	35.70
Small Boats (gas)	109,369	17,499.04	20,332.68	37,831.72
Small Boats (diesel oil)	328,227	3,282.27		3,282.27
Aviation fuel	17,873,982	194,344.83		194,344.83
Other fuel 1/	158,261	5,716.73	11,839.03	17,555.76
SUB-TOTAL	72,300,916	6,833,851.13	7,678,269.74	14,512,120.87 **
ERT - Petroleum Products	1,909,221	2,004,682.05		2,004,682.05
ERT - Fossil Fuels (MMBtu)	508,145	96,547.55		96,547.55
SUB-TOTAL		2,101,229.60		2,101,229.60
TOTAL		8,935,080.73	7,678,269.74	16,613,350.47

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

**Fuel tax collections were \$14,495,043.45 in June 2024. A total of \$17,077.42 in undistributed fuel taxes from previous months were included in the June 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
	1,350,895.18	19,836.72	0.00	1,370,731.90

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) - JUNE 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	233	34.95	38.45	73.40
County of Maui	0	0.00	0.00	0.00
County of Hawaii	1,500	225.00	345.00	570.00
County of Kauai	0	0.00	0.00	0.00
TOTAL	1,733	259.95	383.45	643.40

LIQUID FUEL TAX ALLOCATION BY FUND - JUNE 2024*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,876,903.99	
State Airports Special Fund	111,830.50	
State Boating Special Fund	78,993.67	4,067,728.16
County Fuel Tax		3,943,468.80
SUB-TOTAL		8,011,196.96
Environmental Response Revolving Fund	59,699.91	
Energy Security Special Fund	58,939.12	
Energy Systems Development Special Fund	64,781.36	
Electric Vehicle Charging System Subaccount	32,771.08	
Hydrogen Fueling System Subaccount	32,771.08	
General Fund	994,572.70	1,243,535.25
TOTAL		9,254,732.21
COUNTY OF MAUI		
State Highway Special Fund	937,267.16	
State Airports Special Fund	42,318.70	
State Boating Special Fund	23,174.67	1,002,760.53
County Fuel Tax:		
Island of Lanai	19,638.35	
Island of Molokai	0.00	
Island of Maui	1,337,386.23	1,357,024.58
SUB-TOTAL		2,359,785.11
Environmental Response Revolving Fund	17,020.69	
Energy Security Special Fund	13,616.55	
Energy Systems Development Special Fund	17,020.69	
Electric Vehicle Charging System Subaccount	10,212.41	
Hydrogen Fueling System Subaccount	10,212.41	
General Fund	289,351.64	357,434.39
TOTAL		2,717,219.50
COUNTY OF HAWAII		
State Highway Special Fund	1,305,147.19	
State Airports Special Fund	24,432.99	
State Boating Special Fund	31,746.98	1,361,327.16
County Fuel Tax		1,837,804.80
SUB-TOTAL		3,199,131.96
Environmental Response Revolving Fund	17,479.96	
Energy Security Special Fund	13,983.96	
Energy Systems Development Special Fund	17,479.96	
Electric Vehicle Charging System Subaccount	10,487.97	
Hydrogen Fueling System Subaccount	10,487.97	
General Fund	297,159.26	367,079.08
TOTAL		3,566,211.04
COUNTY OF KAUAI		
State Highway Special Fund	453,792.89	
State Airports Special Fund	15,762.64	
State Boating Special Fund	9,262.45	478,817.98
County Fuel Tax		463,188.86
SUB-TOTAL		942,006.84
Environmental Response Revolving Fund	6,341.95	
Energy Security Special Fund	5,073.56	
Energy Systems Development Special Fund	6,341.95	
Electric Vehicle Charging System Subaccount	3,805.17	
Hydrogen Fueling System Subaccount	3,805.17	
General Fund	107,813.08	133,180.88
TOTAL		1,075,187.72
SUMMARY		
State Highway Special Fund	6,573,111.23	
State Airports Special Fund	194,344.83	
State Boating Special Fund	143,177.77	6,910,633.83
County Fuel Tax		7,601,487.04
SUB-TOTAL		14,512,120.87 *
Environmental Response Revolving Fund	100,542.51	
Energy Security Special Fund	91,613.19	
Energy Systems Development Special Fund	105,623.96	
Electric Vehicle Charging System Subaccount	57,276.63	
Hydrogen Fueling System Subaccount	57,276.63	
General Fund	1,688,896.68	2,101,229.60
TOTAL		16,613,350.47

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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