

LIQUID FUEL TAX BASE & TAX COLLECTIONS - JULY 2024

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	19,837,951	3,174,072.16	3,273,261.93	6,447,334.09
Diesel Oil (off-highway)	5,559,257	55,592.57		55,592.57
Diesel Oil (highway)	1,904,772	304,760.15	314,287.40	619,047.55
Liquefied Petroleum Gas	204	10.60	11.02	21.62
Small Boats (gas)	82,625	13,220.00	13,633.13	26,853.13
Small Boats (diesel oil)	242,798	2,427.98		2,427.98
Aviation fuel	11,457,782	114,577.82		114,577.82
Other fuel 1/	109,405	4,376.20	9,080.62	13,456.82
SUB-TOTAL	39,194,794	3,669,037.48	3,610,274.10	7,279,311.58
ERT - Petroleum Products	1,060,428	1,113,449.42		1,113,449.42
ERT - Fossil Fuels (MMBtu)	460,859	87,563.21		87,563.21
SUB-TOTAL		1,201,012.63		1,201,012.63
TOTAL		4,870,050.11	3,610,274.10	8,480,324.21
COUNTY OF MAUI				
Gasoline	5,497,502	879,600.32	1,319,400.48	2,199,000.80
Diesel Oil (off-highway)	4,823,569	48,235.69		48,235.69
Diesel Oil (highway)	494,474	79,115.84	118,673.76	197,789.60
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,303	688.48	1,032.72	1,721.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,848,844	48,488.44		48,488.44
Other fuel 1/	(9,959)	(570.32)	(534.57)	(1,104.89)
SUB-TOTAL	15,658,733	1,055,558.45	1,438,572.39	2,494,130.84
ERT - Petroleum Products	420,648	441,680.68		441,680.68
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		441,680.68		441,680.68
TOTAL 3/		1,497,239.13	1,438,572.39	2,935,811.52
COUNTY OF HAWAII				
Gasoline	6,636,661 *	1,062,090.76	1,526,777.03	2,588,867.79
Diesel Oil (off-highway)	2,574,584	25,745.84		25,745.84
Diesel Oil (highway)	970,151	155,224.16	223,134.73	378,358.89
Liquefied Petroleum Gas	12	0.63	0.91	1.54
Small Boats (gas)	29,661	4,745.76	6,822.03	11,567.79
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,903,651	29,036.51		29,036.51
Other fuel 1/	19,611	328.59	455.85	784.44
SUB-TOTAL	13,134,331	1,277,172.25	1,757,190.55	3,034,362.80
ERT - Petroleum Products	348,522	365,948.41		365,948.41
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		365,948.41		365,948.41
TOTAL		1,643,120.66	1,757,190.55	3,400,311.21
COUNTY OF KAUAI				
Gasoline	2,641,553	422,648.48	449,064.01	871,712.49
Diesel Oil (off-highway)	2,024,743	20,247.43		20,247.43
Diesel Oil (highway)	260,029	41,604.64	44,204.93	85,809.57
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	17,061	17,060.68		17,060.68
Other fuel 1/	0	0.00	0.00	0.00
SUB-TOTAL	4,943,386	501,561.23	493,268.94	994,830.17
ERT - Petroleum Products	137,099	143,954.39		143,954.39
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		143,954.39		143,954.39
TOTAL		645,515.62	493,268.94	1,138,784.56
SUMMARY				
Gasoline	34,613,667	5,538,411.72	6,568,503.45	12,106,915.17
Diesel Oil (off-highway)	14,982,153	149,821.53		149,821.53
Diesel Oil (highway)	3,629,426	580,704.79	700,300.82	1,281,005.61
Liquefied Petroleum Gas	216	11.23	11.93	23.16
Small Boats (gas)	116,589	18,654.24	21,487.88	40,142.12
Small Boats (diesel oil)	242,798	2,427.98		2,427.98
Aviation fuel	19,227,338	209,163.45		209,163.45
Other fuel 1/	119,057	4,134.47	9,001.90	13,136.37
SUB-TOTAL	72,931,244	6,503,329.41	7,299,305.98	13,802,635.39 **
ERT - Petroleum Products	1,966,698	2,065,032.90		2,065,032.90
ERT - Fossil Fuels (MMBtu)	460,859	87,563.21		87,563.21
SUB-TOTAL		2,152,596.11		2,152,596.11
TOTAL		8,655,925.52	7,299,305.98	15,955,231.50

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

**Fuel tax collections were \$13,807,975.15 in July 2024, of which \$5,339.76 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
	1,419,539.19	19,033.20	0.00	1,438,572.39

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) - JULY 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	0	0.00	0.00	0.00
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	-1,500	-225.00	-345.00	-570.00

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JULY 2024

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,518,915.06	
State Airports Special Fund	114,577.82	
State Boating Special Fund	71,647.34	3,705,140.22
County Fuel Tax		3,574,171.36
SUB-TOTAL		7,279,311.58
Environmental Response Revolving Fund	57,629.99	
Energy Security Special Fund	56,242.89	
Energy Systems Development Special Fund	62,238.58	
Electric Vehicle Charging System Subaccount	31,812.84	
Hydrogen Fueling System Subaccount	31,812.84	
General Fund	961,275.49	1,201,012.63
TOTAL		8,480,324.21
COUNTY OF MAUI		
State Highway Special Fund	996,999.31	
State Airports Special Fund	48,488.44	
State Boating Special Fund	24,456.42	1,069,944.17
County Fuel Tax:		
Island of Lanai	18,842.87	
Island of Molokai	0.00	
Island of Maui	1,405,343.80	1,424,186.67
SUB-TOTAL		2,494,130.84
Environmental Response Revolving Fund	21,032.41	
Energy Security Special Fund	16,825.93	
Energy Systems Development Special Fund	21,032.41	
Electric Vehicle Charging System Subaccount	12,619.45	
Hydrogen Fueling System Subaccount	12,619.45	
General Fund	357,551.03	441,680.68
TOTAL		2,935,811.52
COUNTY OF HAWAII		
State Highway Special Fund	1,235,654.38	
State Airports Special Fund	29,036.51	
State Boating Special Fund	30,053.27	1,294,744.16
County Fuel Tax		1,739,618.64
SUB-TOTAL		3,034,362.80
Environmental Response Revolving Fund	17,426.11	
Energy Security Special Fund	13,940.89	
Energy Systems Development Special Fund	17,426.11	
Electric Vehicle Charging System Subaccount	10,455.67	
Hydrogen Fueling System Subaccount	10,455.67	
General Fund	296,243.96	365,948.41
TOTAL		3,400,311.21
COUNTY OF KAUAI		
State Highway Special Fund	479,655.54	
State Airports Special Fund	17,060.68	
State Boating Special Fund	9,777.70	506,493.92
County Fuel Tax		488,336.25
SUB-TOTAL		994,830.17
Environmental Response Revolving Fund	6,854.97	
Energy Security Special Fund	5,483.98	
Energy Systems Development Special Fund	6,854.97	
Electric Vehicle Charging System Subaccount	4,112.98	
Hydrogen Fueling System Subaccount	4,112.98	
General Fund	116,534.51	143,954.39
TOTAL		1,138,784.56
SUMMARY		
State Highway Special Fund	6,231,224.29	
State Airports Special Fund	209,163.45	
State Boating Special Fund	135,934.73	6,576,322.47
County Fuel Tax		7,226,312.92
SUB-TOTAL		13,802,635.39 *
Environmental Response Revolving Fund	102,943.48	
Energy Security Special Fund	92,493.69	
Energy Systems Development Special Fund	107,552.07	
Electric Vehicle Charging System Subaccount	59,000.94	
Hydrogen Fueling System Subaccount	59,000.94	
General Fund	1,731,604.99	2,152,596.11
TOTAL		15,955,231.50

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 \$13,807,975.15 in July 2024, of which \$5,339.76 could not be distributed because the required tax returns were not yet available.