

LIQUID FUEL TAX BASE & TAX COLLECTIONS - AUGUST 2024

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,600,536 *	3,453,962.06	3,561,752.40	7,015,714.46
Diesel Oil (off-highway)	4,617,686	46,176.86		46,176.86
Diesel Oil (highway)	2,116,157	325,656.28	334,944.23	660,600.51
Liquefied Petroleum Gas	162	8.42	8.75	17.17
Small Boats (gas)	78,101	12,496.16	12,886.67	25,382.83
Small Boats (diesel oil)	(5,058,764)	(50,587.64)		(50,587.64)
Aviation fuel	12,396,197	123,961.97		123,961.97
Other fuel 1/	121,858	4,874.32	10,114.22	14,988.54
SUB-TOTAL	35,871,933	3,916,548.43	3,919,706.27	7,836,254.70
ERT - Petroleum Products	1,050,496	1,103,021.02		1,103,021.02
ERT - Fossil Fuels (MMBtu)	468,122	88,943.18		88,943.18
SUB-TOTAL		1,191,964.20		1,191,964.20
TOTAL		5,108,512.63	3,919,706.27	9,028,218.90
COUNTY OF MAUI				
Gasoline	5,096,213 *	814,008.23	1,220,873.76	2,034,881.99
Diesel Oil (off-highway)	2,783,372	27,833.72		27,833.72
Diesel Oil (highway)	558,230	88,688.15	132,969.36	221,657.51
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,373	699.68	1,049.52	1,749.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,652,368	56,523.68		56,523.68
Other fuel 1/	(3,902)	(358.98)	(133.52)	(492.50)
SUB-TOTAL	14,090,654	987,394.48	1,354,759.12	2,342,153.60
ERT - Petroleum Products	355,826	373,617.15		373,617.15
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		373,617.15		373,617.15
TOTAL 3/		1,361,011.63	1,354,759.12	2,715,770.75
COUNTY OF HAWAII				
Gasoline	6,668,016 *	1,065,639.51	1,531,737.67	2,597,377.18
Diesel Oil (off-highway)	2,490,499	24,904.99		24,904.99
Diesel Oil (highway)	1,058,365	169,338.40	243,423.95	412,762.35
Liquefied Petroleum Gas	14	0.73	1.06	1.79
Small Boats (gas)	28,284	4,525.44	6,505.32	11,030.76
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,150,335	31,503.35		31,503.35
Other fuel 1/	21,573	379.56	483.36	862.92
SUB-TOTAL	13,417,086	1,296,291.98	1,782,151.36	3,078,443.34
ERT - Petroleum Products	348,149	365,556.03		365,556.03
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		365,556.03		365,556.03
TOTAL		1,661,848.01	1,782,151.36	3,443,999.37
COUNTY OF KAUAI				
Gasoline	2,565,266 *	410,139.11	435,751.31	845,890.42
Diesel Oil (off-highway)	2,329,864	23,298.64		23,298.64
Diesel Oil (highway)	292,836	46,853.76	49,782.12	96,635.88
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	20,122	20,122.02		20,122.02
Other fuel 1/	3	0.12	0.00	0.12
SUB-TOTAL	5,208,091	500,413.65	485,533.43	985,947.08
ERT - Petroleum Products	156,245	164,057.60		164,057.60
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		164,057.60		164,057.60
TOTAL		664,471.25	485,533.43	1,150,004.68
SUMMARY				
Gasoline	35,930,031	5,743,748.91	6,750,115.14	12,493,864.05
Diesel Oil (off-highway)	12,221,421	122,214.21		122,214.21
Diesel Oil (highway)	4,025,588	630,536.59	761,119.66	1,391,656.25
Liquefied Petroleum Gas	176	9.15	9.81	18.96
Small Boats (gas)	110,758	17,721.28	20,441.51	38,162.79
Small Boats (diesel oil)	(5,058,764)	(50,587.64)		(50,587.64)
Aviation fuel	21,219,022	232,111.02		232,111.02
Other fuel 1/	139,532	4,895.02	10,464.06	15,359.08
SUB-TOTAL	68,587,764	6,700,648.54	7,542,150.18	14,242,798.72
ERT - Petroleum Products	1,910,716	2,006,251.80		2,006,251.80
ERT - Fossil Fuels (MMBtu)	468,122	88,943.18		88,943.18
SUB-TOTAL		2,095,194.98		2,095,194.98
TOTAL		8,795,843.52	7,542,150.18	16,337,993.70

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

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
	1,334,899.60	19,859.52	0.00	1,354,759.12

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) - AUGUST 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	14,158	2,123.70	2,336.07	4,459.77
County of Maui	9,239	1,385.85	2,217.36	3,603.21
County of Hawaii	8,287	1,243.05	1,906.01	3,149.06
County of Kauai	2,023	303.45	343.91	647.36
TOTAL	33,707	5,056.05	6,803.35	11,859.40

LIQUID FUEL TAX ALLOCATION BY FUND - AUGUST 2024

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,754,660.60	
State Airports Special Fund	123,961.97	
State Boating Special Fund	77,122.92	3,955,745.49
County Fuel Tax		3,880,509.21
SUB-TOTAL		7,836,254.70
Environmental Response Revolving Fund	57,206.03	
Energy Security Special Fund	56,063.51	
Energy Systems Development Special Fund	61,887.25	
Electric Vehicle Charging System Subaccount	31,514.89	
Hydrogen Fueling System Subaccount	31,514.89	
General Fund	953,777.63	1,191,964.20
TOTAL		9,028,218.90
COUNTY OF MAUI		
State Highway Special Fund	921,562.09	
State Airports Special Fund	56,523.68	
State Boating Special Fund	22,856.31	1,000,942.08
County Fuel Tax:		
Island of Lanai	19,660.92	
Island of Molokai	0.00	
Island of Maui	1,321,550.60	1,341,211.52
SUB-TOTAL		2,342,153.60
Environmental Response Revolving Fund	17,791.29	
Energy Security Special Fund	14,233.03	
Energy Systems Development Special Fund	17,791.29	
Electric Vehicle Charging System Subaccount	10,674.78	
Hydrogen Fueling System Subaccount	10,674.78	
General Fund	302,451.98	373,617.15
TOTAL		2,715,770.75
COUNTY OF HAWAII		
State Highway Special Fund	1,252,140.74	
State Airports Special Fund	31,503.35	
State Boating Special Fund	30,469.40	1,314,113.49
County Fuel Tax		1,764,329.85
SUB-TOTAL		3,078,443.34
Environmental Response Revolving Fund	17,407.43	
Energy Security Special Fund	13,925.94	
Energy Systems Development Special Fund	17,407.43	
Electric Vehicle Charging System Subaccount	10,444.46	
Hydrogen Fueling System Subaccount	10,444.46	
General Fund	295,926.31	365,556.03
TOTAL		3,443,999.37
COUNTY OF KAUAI		
State Highway Special Fund	475,488.71	
State Airports Special Fund	20,122.02	
State Boating Special Fund	9,658.25	505,268.98
County Fuel Tax		480,678.10
SUB-TOTAL		985,947.08
Environmental Response Revolving Fund	7,812.27	
Energy Security Special Fund	6,249.81	
Energy Systems Development Special Fund	7,812.27	
Electric Vehicle Charging System Subaccount	4,687.36	
Hydrogen Fueling System Subaccount	4,687.36	
General Fund	132,808.53	164,057.60
TOTAL		1,150,004.68
SUMMARY		
State Highway Special Fund	6,403,852.14	
State Airports Special Fund	232,111.02	
State Boating Special Fund	140,106.88	6,776,070.04
County Fuel Tax		7,466,728.68
SUB-TOTAL		14,242,798.72
Environmental Response Revolving Fund	100,217.02	
Energy Security Special Fund	90,472.29	
Energy Systems Development Special Fund	104,898.24	
Electric Vehicle Charging System Subaccount	57,321.49	
Hydrogen Fueling System Subaccount	57,321.49	
General Fund	1,684,964.45	2,095,194.98
TOTAL		16,337,993.70

Act 241, SLH 2022, amends the allocation of the environmental response, energy, and food security tax to special funds, effective July 1, 2022.