

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	22,060,065	3,529,610.40	3,639,910.75	7,169,521.15
Diesel Oil (off-highway)	5,172,058	51,720.58		51,720.58
Diesel Oil (highway)	1,974,244	315,920.33	325,709.01	641,629.34
Liquefied Petroleum Gas	104	5.40	5.62	11.02
Small Boats (gas)	81,267	13,002.72	13,409.06	26,411.78
Small Boats (diesel oil)	239,300	2,393.00		2,393.00
Aviation fuel	11,751,451	117,514.51		117,514.51
Other fuel 1/	126,854	5,074.16	10,528.88	15,603.04
<b>SUB-TOTAL</b>	<b>41,405,343</b>	<b>4,035,241.10</b>	<b>3,989,563.32</b>	<b>8,024,804.42</b>
ERT - Petroleum Products	1,198,021	1,257,921.92		1,257,921.92
ERT - Fossil Fuels (MMBtu)	468,848	89,081.12		89,081.12
<b>SUB-TOTAL</b>		<b>1,347,003.04</b>		<b>1,347,003.04</b>
<b>TOTAL</b>		<b>5,382,244.14</b>	<b>3,989,563.32</b>	<b>9,371,807.46</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,135,012	821,601.92	1,232,402.88	2,054,004.80
Diesel Oil (off-highway)	4,575,735	45,757.35		45,757.35
Diesel Oil (highway)	575,840	92,134.40	138,201.60	230,336.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,633	741.28	1,111.92	1,853.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,179,107	41,791.07		41,791.07
Other fuel 1/	18,781	505.16	1,354.17	1,859.33
<b>SUB-TOTAL</b>	<b>14,489,108</b>	<b>1,002,531.18</b>	<b>1,373,070.57</b>	<b>2,375,601.75</b>
ERT - Petroleum Products	430,024	451,525.59		451,525.59
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>451,525.59</b>		<b>451,525.59</b>
<b>TOTAL 3/</b>		<b>1,454,056.77</b>	<b>1,373,070.57</b>	<b>2,827,127.34</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,694,041 *	1,070,716.56	1,539,123.43	2,609,839.99
Diesel Oil (off-highway)	3,627,871	36,278.71		36,278.71
Diesel Oil (highway)	1,085,368	173,658.88	249,634.64	423,293.52
Liquefied Petroleum Gas	68	3.53	5.17	8.70
Small Boats (gas)	29,497	4,719.52	6,784.31	11,503.83
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,092,478	30,924.78		30,924.78
Other fuel 1/	22,528	374.91	526.21	901.12
<b>SUB-TOTAL</b>	<b>14,551,851</b>	<b>1,316,676.89</b>	<b>1,796,073.76</b>	<b>3,112,750.65</b>
ERT - Petroleum Products	419,587	440,565.93		440,565.93
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>440,565.93</b>		<b>440,565.93</b>
<b>TOTAL</b>		<b>1,757,242.82</b>	<b>1,796,073.76</b>	<b>3,553,316.58</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,558,721	409,395.36	434,982.57	844,377.93
Diesel Oil (off-highway)	1,818,643	18,186.43		18,186.43
Diesel Oil (highway)	285,841	45,734.56	48,592.97	94,327.53
Liquefied Petroleum Gas	0	2.23	2.41	4.64
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	18,203	18,203.44		18,203.44
Other fuel 1/	0	0.00	0.00	0.00
<b>SUB-TOTAL</b>	<b>4,681,408</b>	<b>491,522.02</b>	<b>483,577.95</b>	<b>975,099.97</b>
ERT - Petroleum Products	157,116	164,971.96		164,971.96
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>164,971.96</b>		<b>164,971.96</b>
<b>TOTAL</b>		<b>656,493.98</b>	<b>483,577.95</b>	<b>1,140,071.93</b>
<b>SUMMARY</b>				
Gasoline	36,447,839	5,831,324.24	6,846,419.63	12,677,743.87
Diesel Oil (off-highway)	15,194,307	151,943.07		151,943.07
Diesel Oil (highway)	3,921,293	627,448.17	762,138.22	1,389,586.39
Liquefied Petroleum Gas	172	11.16	13.20	24.36
Small Boats (gas)	115,397	18,463.52	21,305.29	39,768.81
Small Boats (diesel oil)	239,300	2,393.00		2,393.00
Aviation fuel	19,041,239	208,433.80		208,433.80
Other fuel 1/	168,163	5,954.23	12,409.26	18,363.49
<b>SUB-TOTAL</b>	<b>75,127,711</b>	<b>6,845,971.19</b>	<b>7,642,285.60</b>	<b>14,488,256.79 **</b>
ERT - Petroleum Products	2,204,748	2,314,985.40		2,314,985.40
ERT - Fossil Fuels (MMBtu)	468,848	89,081.12		89,081.12
<b>SUB-TOTAL</b>		<b>2,404,066.52</b>		<b>2,404,066.52</b>
<b>TOTAL</b>		<b>9,250,037.71</b>	<b>7,642,285.60</b>	<b>16,892,323.31</b>

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

\*\*Fuel tax collections were \$14,526,431.54 in September 2024, of which \$38,174.75 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
	1,352,166.33	20,904.24	0.00	1,373,070.57

**Penalty and Interest**

First District	0.00
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>0.00</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) - SEPTEMBER 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	2,200	330.00	506.00	836.00
County of Kauai	0	0.00	0.00	0.00
<b>TOTAL</b>	<b>2,200</b>	<b>330.00</b>	<b>506.00</b>	<b>836.00</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - SEPTEMBER 2024\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,878,549.32	
State Airports Special Fund	117,514.51	
State Boating Special Fund	79,072.90	4,075,136.73
County Fuel Tax		3,949,667.69
<b>SUB-TOTAL</b>		<b>8,024,804.42</b>
Environmental Response Revolving Fund	64,589.52	
Energy Security Special Fund	61,986.28	
Energy Systems Development Special Fund	69,278.00	
Electric Vehicle Charging System Subaccount	35,940.63	
Hydrogen Fueling System Subaccount	35,940.63	
General Fund	1,079,267.98	1,347,003.04
<b>TOTAL</b>		<b>9,371,807.46</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	951,132.71	
State Airports Special Fund	41,791.07	
State Boating Special Fund	23,338.10	1,016,261.88
County Fuel Tax:		
Island of Lanai	20,695.20	
Island of Molokai	0.00	
Island of Maui	1,338,644.67	1,359,339.87
<b>SUB-TOTAL</b>		<b>2,375,601.75</b>
Environmental Response Revolving Fund	21,501.22	
Energy Security Special Fund	17,200.97	
Energy Systems Development Special Fund	21,501.22	
Electric Vehicle Charging System Subaccount	12,900.73	
Hydrogen Fueling System Subaccount	12,900.73	
General Fund	365,520.72	451,525.59
<b>TOTAL</b>		<b>2,827,127.34</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,272,894.59	
State Airports Special Fund	30,924.78	
State Boating Special Fund	30,818.26	1,334,637.63
County Fuel Tax		1,778,113.02
<b>SUB-TOTAL</b>		<b>3,112,750.65</b>
Environmental Response Revolving Fund	20,979.33	
Energy Security Special Fund	16,783.46	
Energy Systems Development Special Fund	20,979.33	
Electric Vehicle Charging System Subaccount	12,587.60	
Hydrogen Fueling System Subaccount	12,587.60	
General Fund	356,648.61	440,565.93
<b>TOTAL</b>		<b>3,553,316.58</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	468,585.39	
State Airports Special Fund	18,203.44	
State Boating Special Fund	9,568.97	496,357.80
County Fuel Tax		478,742.17
<b>SUB-TOTAL</b>		<b>975,099.97</b>
Environmental Response Revolving Fund	7,855.81	
Energy Security Special Fund	6,284.65	
Energy Systems Development Special Fund	7,855.81	
Electric Vehicle Charging System Subaccount	4,713.48	
Hydrogen Fueling System Subaccount	4,713.48	
General Fund	133,548.73	164,971.96
<b>TOTAL</b>		<b>1,140,071.93</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,571,162.01	
State Airports Special Fund	208,433.80	
State Boating Special Fund	142,798.23	6,922,394.04
County Fuel Tax		7,565,862.75
<b>SUB-TOTAL</b>		<b>14,488,256.79 *</b>
Environmental Response Revolving Fund	114,925.88	
Energy Security Special Fund	102,255.36	
Energy Systems Development Special Fund	119,614.36	
Electric Vehicle Charging System Subaccount	66,142.44	
Hydrogen Fueling System Subaccount	66,142.44	
General Fund	1,934,986.04	2,404,066.52
<b>TOTAL</b>		<b>16,892,323.31</b>

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 \$14,526,431.54 in September 2024, of which \$38,174.75 could not be distributed because the required tax returns were not yet available.