

LIQUID FUEL TAX BASE & TAX COLLECTIONS - OCTOBER 2024

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,132,754 *	3,379,491.04	3,484,979.86	6,864,470.90
Diesel Oil (off-highway)	6,405,678	64,056.78		64,056.78
Diesel Oil (highway)	1,844,990	295,193.77	304,423.36	599,617.13
Liquefied Petroleum Gas	129	6.70	6.97	13.67
Small Boats (gas)	70,359	11,257.44	11,609.24	22,866.68
Small Boats (diesel oil)	150,413	1,504.13		1,504.13
Aviation fuel	11,194,315	111,943.15		111,943.15
Other fuel 1/	108,265	4,272.19	8,770.58	13,042.77
SUB-TOTAL	40,906,903	3,867,725.20	3,809,790.01	7,677,515.21
ERT - Petroleum Products	1,151,610	1,209,190.56		1,209,190.56
ERT - Fossil Fuels (MMBtu)	442,993	84,168.67		84,168.67
SUB-TOTAL		1,293,359.23		1,293,359.23
TOTAL		5,161,084.43	3,809,790.01	8,970,874.44
COUNTY OF MAUI				
Gasoline	4,858,258	777,321.28	1,165,981.92	1,943,303.20
Diesel Oil (off-highway)	3,980,264	39,802.64		39,802.64
Diesel Oil (highway)	462,870	74,059.20	111,088.80	185,148.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,806	768.96	1,153.44	1,922.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,011,625	40,116.25		40,116.25
Other fuel 1/	18,033	496.96	1,288.31	1,785.27
SUB-TOTAL	13,335,856	932,565.29	1,279,512.47	2,212,077.76
ERT - Petroleum Products	376,463	395,286.21		395,286.21
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		395,286.21		395,286.21
TOTAL 3/		1,327,851.50	1,279,512.47	2,607,363.97
COUNTY OF HAWAII				
Gasoline	6,208,771	993,403.36	1,428,017.33	2,421,420.69
Diesel Oil (off-highway)	3,232,993	32,329.93		32,329.93
Diesel Oil (highway)	963,823	154,211.68	221,679.29	375,890.97
Liquefied Petroleum Gas	19	0.99	1.44	2.43
Small Boats (gas)	28,759	4,601.44	6,614.57	11,216.01
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,367,092	23,670.92		23,670.92
Other fuel 1/	18,909	310.37	445.99	756.36
SUB-TOTAL	12,820,366	1,208,528.69	1,656,758.62	2,865,287.31
ERT - Petroleum Products	365,833	384,124.72		384,124.72
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		384,124.72		384,124.72
TOTAL		1,592,653.41	1,656,758.62	3,249,412.03
COUNTY OF KAUAI				
Gasoline	2,366,324	378,611.84	402,275.08	780,886.92
Diesel Oil (off-highway)	1,879,252	18,792.52		18,792.52
Diesel Oil (highway)	284,777	45,564.32	48,412.09	93,976.41
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	15,432	15,432.10		15,432.10
Other fuel 1/	37	1.48	0.00	1.48
SUB-TOTAL	4,545,822	458,402.26	450,687.17	909,089.43
ERT - Petroleum Products	134,392	141,111.41		141,111.41
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		141,111.41		141,111.41
TOTAL		599,513.67	450,687.17	1,050,200.84
SUMMARY				
Gasoline	34,566,107	5,528,827.52	6,481,254.19	12,010,081.71
Diesel Oil (off-highway)	15,498,187	154,981.87		154,981.87
Diesel Oil (highway)	3,556,460	569,028.97	685,603.54	1,254,632.51
Liquefied Petroleum Gas	148	7.69	8.41	16.10
Small Boats (gas)	103,924	16,627.84	19,377.25	36,005.09
Small Boats (diesel oil)	150,413	1,504.13		1,504.13
Aviation fuel	17,588,464	191,162.42		191,162.42
Other fuel 1/	145,244	5,081.00	10,504.88	15,585.88
SUB-TOTAL	71,608,947	6,467,221.44	7,196,748.27	13,663,969.71 **
ERT - Petroleum Products	2,028,298	2,129,712.90		2,129,712.90
ERT - Fossil Fuels (MMBtu)	442,993	84,168.67		84,168.67
SUB-TOTAL		2,213,881.57		2,213,881.57
TOTAL		8,681,103.01	7,196,748.27	15,877,851.28

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

**Fuel tax collections were \$13,705,202.00 in October 2024, of which \$41,232.29 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
	1,260,092.63	19,419.84	0.00	1,279,512.47

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) - OCTOBER 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	11,664	1,749.60	1,924.57	3,674.17
County of Maui	0	0.00	0.00	0.00
County of Hawaii	0	0.00	0.00	0.00
County of Kauai	0	0.00	0.00	0.00
TOTAL	11,664	1,749.60	1,924.57	3,674.17

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - OCTOBER 2024

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,718,224.23	
State Airports Special Fund	111,943.15	
State Boating Special Fund	75,655.72	3,905,823.10
County Fuel Tax		3,771,692.11
SUB-TOTAL		7,677,515.21
Environmental Response Revolving Fund	62,010.43	
Energy Security Special Fund	59,354.19	
Energy Systems Development Special Fund	66,440.36	
Electric Vehicle Charging System Subaccount	34,548.30	
Hydrogen Fueling System Subaccount	34,548.30	
General Fund	1,036,457.65	1,293,359.23
TOTAL		8,970,874.44
COUNTY OF MAUI		
State Highway Special Fund	883,524.55	
State Airports Special Fund	40,116.25	
State Boating Special Fund	21,719.62	945,360.42
County Fuel Tax:		
Island of Lanai	19,225.64	
Island of Molokai	0.00	
Island of Maui	1,247,491.70	1,266,717.34
SUB-TOTAL		2,212,077.76
Environmental Response Revolving Fund	18,823.15	
Energy Security Special Fund	15,058.52	
Energy Systems Development Special Fund	18,823.15	
Electric Vehicle Charging System Subaccount	11,293.89	
Hydrogen Fueling System Subaccount	11,293.89	
General Fund	319,993.61	395,286.21
TOTAL		2,607,363.97
COUNTY OF HAWAII		
State Highway Special Fund	1,173,009.19	
State Airports Special Fund	23,670.92	
State Boating Special Fund	28,416.17	1,225,096.28
County Fuel Tax		1,640,191.03
SUB-TOTAL		2,865,287.31
Environmental Response Revolving Fund	18,291.65	
Energy Security Special Fund	14,633.32	
Energy Systems Development Special Fund	18,291.65	
Electric Vehicle Charging System Subaccount	10,974.99	
Hydrogen Fueling System Subaccount	10,974.99	
General Fund	310,958.12	384,124.72
TOTAL		3,249,412.03
COUNTY OF KAUAI		
State Highway Special Fund	438,540.46	
State Airports Special Fund	15,432.10	
State Boating Special Fund	8,936.57	462,909.13
County Fuel Tax		446,180.30
SUB-TOTAL		909,089.43
Environmental Response Revolving Fund	6,719.59	
Energy Security Special Fund	5,375.67	
Energy Systems Development Special Fund	6,719.59	
Electric Vehicle Charging System Subaccount	4,031.75	
Hydrogen Fueling System Subaccount	4,031.75	
General Fund	114,233.06	141,111.41
TOTAL		1,050,200.84
SUMMARY		
State Highway Special Fund	6,213,298.43	
State Airports Special Fund	191,162.42	
State Boating Special Fund	134,728.08	6,539,188.93
County Fuel Tax		7,124,780.78
SUB-TOTAL		13,663,969.71 *
Environmental Response Revolving Fund	105,844.82	
Energy Security Special Fund	94,421.70	
Energy Systems Development Special Fund	110,274.75	
Electric Vehicle Charging System Subaccount	60,848.93	
Hydrogen Fueling System Subaccount	60,848.93	
General Fund	1,781,642.44	2,213,881.57
TOTAL		15,877,851.28

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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