

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,030,909 *	3,362,487.24	3,467,395.99	6,829,883.23
Diesel Oil (off-highway)	5,267,862	52,678.62		52,678.62
Diesel Oil (highway)	2,250,942	360,150.67	371,405.46	731,556.13
Liquefied Petroleum Gas	150	7.80	8.10	15.90
Small Boats (gas)	73,000	11,680.00	12,045.00	23,725.00
Small Boats (diesel oil)	96,240	962.40		962.40
Aviation fuel	12,455,640	124,556.40		124,556.40
Other fuel 1/	107,649	4,305.96	8,934.87	13,240.83
SUB-TOTAL	41,282,392	3,916,829.09	3,859,789.42	7,776,618.51
ERT - Petroleum Products	1,144,204	1,201,413.91		1,201,413.91
ERT - Fossil Fuels (MMBtu)	447,948	85,110.12		85,110.12
SUB-TOTAL		1,286,524.03		1,286,524.03
TOTAL		5,203,353.12	3,859,789.42	9,063,142.54
COUNTY OF MAUI				
Gasoline	5,195,533 *	829,854.88	1,244,639.28	2,074,494.16
Diesel Oil (off-highway)	4,333,047	43,330.47		43,330.47
Diesel Oil (highway)	573,355	91,736.80	137,605.20	229,342.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	5,433	869.28	1,303.92	2,173.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,353,191	43,531.91		43,531.91
Other fuel 1/	15,075	393.85	1,018.34	1,412.19
SUB-TOTAL	14,475,634	1,009,717.19	1,384,566.74	2,394,283.93
ERT - Petroleum Products	417,158	438,015.89		438,015.89
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		438,015.89		438,015.89
TOTAL 3/		1,447,733.08	1,384,566.74	2,832,299.82
COUNTY OF HAWAII				
Gasoline	6,432,703 *	1,028,195.68	1,477,931.93	2,506,127.61
Diesel Oil (off-highway)	3,203,245	32,032.45		32,032.45
Diesel Oil (highway)	1,076,187	172,189.92	247,523.01	419,712.93
Liquefied Petroleum Gas	83	4.31	6.31	10.62
Small Boats (gas)	30,039	4,806.24	6,908.97	11,715.21
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,800,174	28,001.74		28,001.74
Other fuel 1/	19,528	316.91	464.21	781.12
SUB-TOTAL	13,561,959	1,265,547.25	1,732,834.43	2,998,381.68
ERT - Petroleum Products	394,283	413,997.15		413,997.15
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		413,997.15		413,997.15
TOTAL		1,679,544.40	1,732,834.43	3,412,378.83
COUNTY OF KAUAI				
Gasoline	2,640,876 *	422,192.76	448,555.20	870,747.96
Diesel Oil (off-highway)	2,031,129	20,311.29		20,311.29
Diesel Oil (highway)	284,858	45,577.28	48,425.86	94,003.14
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	18,097	18,097.45		18,097.45
Other fuel 1/	14	0.56	0.00	0.56
SUB-TOTAL	4,974,974	506,179.34	496,981.06	1,003,160.40
ERT - Petroleum Products	154,095	161,800.05		161,800.05
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		161,800.05		161,800.05
TOTAL		667,979.39	496,981.06	1,164,960.45
SUMMARY				
Gasoline	35,300,021	5,642,730.56	6,638,522.40	12,281,252.96
Diesel Oil (off-highway)	14,835,283	148,352.83		148,352.83
Diesel Oil (highway)	4,185,342	669,654.67	804,959.53	1,474,614.20
Liquefied Petroleum Gas	233	12.11	14.41	26.52
Small Boats (gas)	108,472	17,355.52	20,257.89	37,613.41
Small Boats (diesel oil)	96,240	962.40		962.40
Aviation fuel	19,627,102	214,187.50		214,187.50
Other fuel 1/	142,266	5,017.28	10,417.42	15,434.70
SUB-TOTAL	74,294,960	6,698,272.87	7,474,171.65	14,172,444.52 **
ERT - Petroleum Products	2,109,740	2,215,227.00		2,215,227.00
ERT - Fossil Fuels (MMBtu)	447,948	85,110.12		85,110.12
SUB-TOTAL		2,300,337.12		2,300,337.12
TOTAL		8,998,609.99	7,474,171.65	16,472,781.64

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

**Fuel tax collections were \$14,106,323.37 in November 2024. A total of \$66,121.15 in undistributed fuel taxes from previous months were included in the November 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
	1,363,451.78	21,114.96	0.00	1,384,566.74

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) - NOVEMBER 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	16,388	2,458.20	2,704.02	5,162.22
County of Maui	9,536	1,430.40	2,288.64	3,719.04
County of Hawaii	6,912	1,036.80	1,589.76	2,626.56
County of Kauai	2,316	347.40	393.72	741.12
TOTAL	35,152	5,272.80	6,976.14	12,248.94

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - NOVEMBER 2024*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,754,349.96	
State Airports Special Fund	124,556.40	
State Boating Special Fund	76,520.62	3,955,426.98
County Fuel Tax		3,821,191.53
SUB-TOTAL		7,776,618.51
Environmental Response Revolving Fund	61,689.67	
Energy Security Special Fund	59,206.59	
Energy Systems Development Special Fund	66,169.15	
Electric Vehicle Charging System Subaccount	34,326.11	
Hydrogen Fueling System Subaccount	34,326.11	
General Fund	1,030,806.40	1,286,524.03
TOTAL		9,063,142.54
COUNTY OF MAUI		
State Highway Special Fund	956,523.43	
State Airports Special Fund	43,531.91	
State Boating Special Fund	23,507.52	1,023,562.86
County Fuel Tax:		
Island of Lanai	20,903.81	
Island of Molokai	0.00	
Island of Maui	1,349,817.26	1,370,721.07
SUB-TOTAL		2,394,283.93
Environmental Response Revolving Fund	20,857.90	
Energy Security Special Fund	16,686.32	
Energy Systems Development Special Fund	20,857.90	
Electric Vehicle Charging System Subaccount	12,514.74	
Hydrogen Fueling System Subaccount	12,514.74	
General Fund	354,584.29	438,015.89
TOTAL		2,832,299.82
COUNTY OF HAWAII		
State Highway Special Fund	1,225,170.05	
State Airports Special Fund	28,001.74	
State Boating Special Fund	29,703.80	1,282,875.59
County Fuel Tax		1,715,506.09
SUB-TOTAL		2,998,381.68
Environmental Response Revolving Fund	19,714.15	
Energy Security Special Fund	15,771.32	
Energy Systems Development Special Fund	19,714.15	
Electric Vehicle Charging System Subaccount	11,828.49	
Hydrogen Fueling System Subaccount	11,828.49	
General Fund	335,140.55	413,997.15
TOTAL		3,412,378.83
COUNTY OF KAUAI		
State Highway Special Fund	483,201.07	
State Airports Special Fund	18,097.45	
State Boating Special Fund	9,850.63	511,149.15
County Fuel Tax		492,011.25
SUB-TOTAL		1,003,160.40
Environmental Response Revolving Fund	7,704.76	
Energy Security Special Fund	6,163.81	
Energy Systems Development Special Fund	7,704.76	
Electric Vehicle Charging System Subaccount	4,622.86	
Hydrogen Fueling System Subaccount	4,622.86	
General Fund	130,981.00	161,800.05
TOTAL		1,164,960.45
SUMMARY		
State Highway Special Fund	6,419,244.51	
State Airports Special Fund	214,187.50	
State Boating Special Fund	139,582.57	6,773,014.58
County Fuel Tax		7,399,429.94
SUB-TOTAL		14,172,444.52 *
Environmental Response Revolving Fund	109,966.48	
Energy Security Special Fund	97,828.04	
Energy Systems Development Special Fund	114,445.96	
Electric Vehicle Charging System Subaccount	63,292.20	
Hydrogen Fueling System Subaccount	63,292.20	
General Fund	1,851,512.24	2,300,337.12
TOTAL		16,472,781.64

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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