

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	19,108,122 *	3,053,055.72	3,148,171.98	6,201,227.70
Diesel Oil (off-highway)	5,941,124	59,411.24		59,411.24
Diesel Oil (highway)	1,907,100	305,135.97	314,671.52	619,807.49
Liquefied Petroleum Gas	309	16.06	16.69	32.75
Small Boats (gas)	70,697	11,311.52	11,665.01	22,976.53
Small Boats (diesel oil)	171,323	1,713.23		1,713.23
Aviation fuel	11,064,840	110,648.40		110,648.40
Other fuel 1/	109,258	4,370.32	9,068.42	13,438.74
SUB-TOTAL	38,372,773	3,545,662.46	3,483,593.62	7,029,256.08
ERT - Petroleum Products	1,046,200	1,098,510.32		1,098,510.32
ERT - Fossil Fuels (MMBtu)	452,973	86,064.87		86,064.87
SUB-TOTAL		1,184,575.19		1,184,575.19
TOTAL		4,730,237.65	3,483,593.62	8,213,831.27
COUNTY OF MAUI				
Gasoline	6,395,986	1,023,357.76	1,535,036.64	2,558,394.40
Diesel Oil (off-highway)	3,854,313	38,543.13		38,543.13
Diesel Oil (highway)	508,831	81,412.96	122,119.44	203,532.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,883	781.28	1,171.92	1,953.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,999,708	49,997.08		49,997.08
Other fuel 1/	13,928	363.31	943.64	1,306.95
SUB-TOTAL	15,777,649	1,194,455.52	1,659,271.64	2,853,727.16
ERT - Petroleum Products	417,530	438,406.45		438,406.45
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		438,406.45		438,406.45
TOTAL 3/		1,632,861.97	1,659,271.64	3,292,133.61
COUNTY OF HAWAII				
Gasoline	6,173,966	987,834.56	1,420,012.18	2,407,846.74
Diesel Oil (off-highway)	3,853,012	38,530.12		38,530.12
Diesel Oil (highway)	990,377	158,460.32	227,786.71	386,247.03
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	30,772	4,923.52	7,077.56	12,001.08
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,712,084	27,120.84		27,120.84
Other fuel 1/	18,391	308.29	427.35	735.64
SUB-TOTAL	13,778,602	1,217,177.65	1,655,303.80	2,872,481.45
ERT - Petroleum Products	375,173	393,932.04		393,932.04
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		393,932.04		393,932.04
TOTAL		1,611,109.69	1,655,303.80	3,266,413.49
COUNTY OF KAUAI				
Gasoline	2,265,769	362,523.04	385,180.73	747,703.77
Diesel Oil (off-highway)	1,710,897	17,108.97		17,108.97
Diesel Oil (highway)	255,527	40,884.32	43,439.59	84,323.91
Liquefied Petroleum Gas	0	2.34	2.52	4.86
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	19,964	19,964.17		19,964.17
Other fuel 1/	331,083	6,621.66	0.00	6,621.66
SUB-TOTAL	4,583,240	447,104.50	428,622.84	875,727.34
ERT - Petroleum Products	155,298	163,063.29		163,063.29
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		163,063.29		163,063.29
TOTAL		610,167.79	428,622.84	1,038,790.63
SUMMARY				
Gasoline	33,943,843	5,426,771.08	6,488,401.53	11,915,172.61
Diesel Oil (off-highway)	15,359,346	153,593.46		153,593.46
Diesel Oil (highway)	3,661,835	585,893.57	708,017.26	1,293,910.83
Liquefied Petroleum Gas	309	18.40	19.21	37.61
Small Boats (gas)	106,352	17,016.32	19,914.49	36,930.81
Small Boats (diesel oil)	171,323	1,713.23		1,713.23
Aviation fuel	18,796,596	207,730.49		207,730.49
Other fuel 1/	472,660	11,663.58	10,439.41	22,102.99
SUB-TOTAL	72,512,264	6,404,400.13	7,226,791.90	13,631,192.03 **
ERT - Petroleum Products	1,994,202	2,093,912.10		2,093,912.10
ERT - Fossil Fuels (MMBtu)	452,973	86,064.87		86,064.87
SUB-TOTAL		2,179,976.97		2,179,976.97
TOTAL		8,584,377.10	7,226,791.90	15,811,169.00

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

**Fuel tax collections were \$13,619,159.40 in December 2024. A total of \$12,032.63 in undistributed fuel taxes from previous months were included in the December 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
	1,638,566.60	20,705.04	0.00	1,659,271.64

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) - DECEMBER 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	28,292	4,243.80	4,668.18	8,911.98
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	28,292	4,243.80	4,668.18	8,911.98

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - DECEMBER 2024*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,400,663.92	
State Airports Special Fund	110,648.40	
State Boating Special Fund	69,186.08	3,580,498.40
County Fuel Tax		3,448,757.68
SUB-TOTAL		7,029,256.08
Environmental Response Revolving Fund	56,839.75	
Energy Security Special Fund	55,437.20	
Energy Systems Development Special Fund	61,369.48	
Electric Vehicle Charging System Subaccount	31,386.01	
Hydrogen Fueling System Subaccount	31,386.01	
General Fund	948,156.74	1,184,575.19
TOTAL		8,213,831.27
COUNTY OF MAUI		
State Highway Special Fund	1,133,013.86	
State Airports Special Fund	49,997.08	
State Boating Special Fund	28,037.30	1,211,048.24
County Fuel Tax:		
Island of Lanai	20,497.99	
Island of Molokai	0.00	
Island of Maui	1,622,180.93	1,642,678.92
SUB-TOTAL		2,853,727.16
Environmental Response Revolving Fund	20,876.50	
Energy Security Special Fund	16,701.20	
Energy Systems Development Special Fund	20,876.50	
Electric Vehicle Charging System Subaccount	12,525.90	
Hydrogen Fueling System Subaccount	12,525.90	
General Fund	354,900.45	438,406.45
TOTAL		3,292,133.61
COUNTY OF HAWAII		
State Highway Special Fund	1,178,156.24	
State Airports Special Fund	27,120.84	
State Boating Special Fund	28,453.61	1,233,730.69
County Fuel Tax		1,638,750.76
SUB-TOTAL		2,872,481.45
Environmental Response Revolving Fund	18,758.67	
Energy Security Special Fund	15,006.93	
Energy Systems Development Special Fund	18,758.67	
Electric Vehicle Charging System Subaccount	11,255.20	
Hydrogen Fueling System Subaccount	11,255.20	
General Fund	318,897.37	393,932.04
TOTAL		3,266,413.49
COUNTY OF KAUAI		
State Highway Special Fund	422,868.93	
State Airports Special Fund	19,964.17	
State Boating Special Fund	8,557.63	451,390.73
County Fuel Tax		424,336.61
SUB-TOTAL		875,727.34
Environmental Response Revolving Fund	7,764.92	
Energy Security Special Fund	6,211.93	
Energy Systems Development Special Fund	7,764.92	
Electric Vehicle Charging System Subaccount	4,658.95	
Hydrogen Fueling System Subaccount	4,658.95	
General Fund	132,003.62	163,063.29
TOTAL		1,038,790.63
SUMMARY		
State Highway Special Fund	6,134,702.95	
State Airports Special Fund	207,730.49	
State Boating Special Fund	134,234.62	6,476,668.06
County Fuel Tax		7,154,523.97
SUB-TOTAL		13,631,192.03 *
Environmental Response Revolving Fund	104,239.84	
Energy Security Special Fund	93,357.26	
Energy Systems Development Special Fund	108,769.57	
Electric Vehicle Charging System Subaccount	59,826.06	
Hydrogen Fueling System Subaccount	59,826.06	
General Fund	1,753,958.18	2,179,976.97
TOTAL		15,811,169.00

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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