

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX BASE & TAX COLLECTIONS - CALENDAR YEAR ENDING DECEMBER 31, 2024**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	249,823,996 *	39,942,391.80	41,188,567.24	81,130,959.04
Diesel Oil (off-highway)	71,911,168	719,111.68		719,111.68
Diesel Oil (highway)	23,133,886	3,688,479.53	3,802,828.52	7,491,308.05
Liquefied Petroleum Gas (highway)	(9,011)	(468.60)	(486.58)	(955.18)
Small Boats (gasoline)	869,741	139,158.56	143,507.30	282,665.86
Small Boats (diesel oil)	(2,758,526)	(27,585.26)		(27,585.26)
Aviation Fuel	133,363,489	1,333,634.89		1,333,634.89
Other Fuel 1/	1,221,829	48,719.64	100,843.12	149,562.76
SUB-TOTAL	477,556,572	45,843,442.24	45,235,259.60	91,078,701.84
ERT - Petroleum Products (barrel) 2/	13,500,152	14,175,159.54		14,175,159.54
ERT - Fossil Fuels (MMBtu) 2/	5,823,582	1,106,480.58		1,106,480.58
SUB-TOTAL		15,281,640.12		15,281,640.12
TOTAL		61,125,082.36	45,235,259.60	106,360,341.96
COUNTY OF MAUI				
Gasoline	61,953,392 *	9,911,634.77	14,867,361.36	24,778,996.13
Diesel Oil (off-highway)	50,892,200	508,922.00		508,922.00
Diesel Oil (highway)	6,180,197	988,202.87	1,482,241.44	2,470,444.31
Liquefied Petroleum Gas (highway)	1,726	89.75	198.49	288.24
Small Boats (gasoline)	52,174	8,347.84	12,521.76	20,869.60
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	60,635,014	606,350.14		606,350.14
Other Fuel 1/	134,646	2,727.68	9,641.08	12,368.76
SUB-TOTAL	179,849,350	12,026,275.05	16,371,964.13	28,398,239.18
ERT - Petroleum Products (barrel) 2/	4,919,385	5,165,354.46		5,165,354.46
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		5,165,354.46		5,165,354.46
TOTAL 3/		17,191,629.51	16,371,964.13	33,563,593.64
COUNTY OF HAWAII				
Gasoline	80,395,490 *	12,851,290.40	18,472,581.10	31,323,871.50
Diesel Oil (off-highway)	34,165,428	341,654.28		341,654.28
Diesel Oil (highway)	12,244,486	1,959,117.76	2,816,231.78	4,775,349.54
Liquefied Petroleum Gas (highway)	362	18.83	27.50	46.33
Small Boats (gasoline)	351,026	56,164.16	80,735.98	136,900.14
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	37,325,382	373,253.82		373,253.82
Other Fuel 1/	3,457,137	69,289.62	4,392.08	73,681.70
SUB-TOTAL	167,939,311	15,650,788.87	21,373,968.44	37,024,757.31
ERT - Petroleum Products (barrel) 2/	4,528,855	4,755,297.71		4,755,297.71
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		4,755,297.71		4,755,297.71
TOTAL		20,406,086.58	21,373,968.44	41,780,055.02
COUNTY OF KAUAI				
Gasoline	29,370,959 *	4,697,754.74	4,991,251.17	9,689,005.91
Diesel Oil (off-highway)	18,150,655	181,506.55		181,506.55
Diesel Oil (highway)	2,210,880	507,743.36	539,477.32	1,047,220.68
Liquefied Petroleum Gas (highway)	0	4.57	4.93	9.50
Small Boats (gasoline)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	18,414,164	214,460.56		214,460.56
Other Fuel 1/	5,748,597	114,977.92	0.00	114,977.92
SUB-TOTAL	73,895,255	5,716,447.70	5,530,733.42	11,247,181.12
ERT - Petroleum Products (barrel) 2/	1,675,806	1,759,596.19		1,759,596.19
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		1,759,596.19		1,759,596.19
TOTAL		7,476,043.89	5,530,733.42	13,006,777.31
SUMMARY				
Gasoline	421,543,837	67,403,071.71	79,519,760.87	146,922,832.58
Diesel Oil (off-highway)	175,119,451	1,751,194.51		1,751,194.51
Diesel Oil (highway)	43,769,449	7,143,543.52	8,640,779.06	15,784,322.58
Liquefied Petroleum Gas (highway)	(6,923)	(355.45)	(255.66)	(611.11)
Small Boats (gasoline)	1,272,941	203,670.56	236,765.04	440,435.60
Small Boats (diesel oil)	(2,758,526)	(27,585.26)		(27,585.26)
Aviation Fuel	249,738,049	2,527,699.41		2,527,699.41
Other Fuel 1/	10,562,209	235,714.86	114,876.28	350,591.14
SUB-TOTAL	899,240,488	79,236,953.86	88,511,925.59	167,748,879.45 **
ERT - Petroleum Products (barrel) 2/	24,624,198	25,855,407.90		25,855,407.90
ERT - Fossil Fuels (MMBtu) 2/	5,823,582	1,106,480.58		1,106,480.58
SUB-TOTAL		26,961,888.48		26,961,888.48
TOTAL		106,198,842.34	88,511,925.59	194,710,767.93

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

**Fuel tax collections were \$167,736,896 for calendar year 2024. A total of \$11,983 in undistributed fuel taxes from previous years were included in several monthly reports in calendar year 2024.

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
16,127,752.13 244,212.00 0.00 16,371,964.13

Penalty and Interest

First District	59.48
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	59.48

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX BASE & TAX COLLECTIONS - CALENDAR YEAR ENDING DECEMBER 31, 2024*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	44,064,709.28	
State Airports Special Fund	1,333,634.89	
State Boating Special Fund	897,450.67	46,295,794.84
County Fuel Tax		44,782,907.00
SUB-TOTAL		91,078,701.84
Environmental Response Revolving Fund	733,243.42	
Energy Security Special Fund	714,713.55	
Energy Systems Development Special Fund	791,479.24	
Electric Vehicle Charging System Subaccount	405,004.56	
Hydrogen Fueling System Subaccount	405,004.56	
General Fund	12,232,194.79	15,281,640.12
TOTAL		106,360,341.96
COUNTY OF MAUI		
State Highway Special Fund	11,305,725.66	
State Airports Special Fund	606,350.14	
State Boating Special Fund	277,918.89	12,189,994.69
Electric Vehicle Charging System Subaccount		
County Fuel Tax:		
Island of Lanai	241,769.88	
Island of Molokai	0.00	
Island of Maui	15,966,474.61	16,208,244.49
SUB-TOTAL		28,398,239.18
Environmental Response Revolving Fund	245,969.26	
Energy Security Special Fund	196,775.40	
Energy Systems Development Special Fund	245,969.26	
Electric Vehicle Charging System Subaccount	147,581.56	
Hydrogen Fueling System Subaccount	147,581.56	
General Fund	4,181,477.42	5,165,354.46
TOTAL		33,563,593.64
COUNTY OF HAWAII		
State Highway Special Fund	15,124,759.70	
State Airports Special Fund	373,253.82	
State Boating Special Fund	366,515.03	15,864,528.55
County Fuel Tax		21,160,228.76
SUB-TOTAL		37,024,757.31
Environmental Response Revolving Fund	226,442.76	
Energy Security Special Fund	181,154.18	
Energy Systems Development Special Fund	226,442.76	
Electric Vehicle Charging System Subaccount	135,865.65	
Hydrogen Fueling System Subaccount	135,865.65	
General Fund	3,849,526.71	4,755,297.71
TOTAL		41,780,055.02
COUNTY OF KAUAI		
State Highway Special Fund	5,446,967.27	
State Airports Special Fund	214,460.56	
State Boating Special Fund	110,327.20	5,771,755.03
County Fuel Tax		5,475,426.09
SUB-TOTAL		11,247,181.12
Environmental Response Revolving Fund	83,790.30	
Energy Security Special Fund	67,032.23	
Energy Systems Development Special Fund	83,790.30	
Electric Vehicle Charging System Subaccount	50,274.17	
Hydrogen Fueling System Subaccount	50,274.17	
General Fund	1,424,435.02	1,759,596.19
TOTAL		13,006,777.31
SUMMARY		
State Highway Special Fund	75,942,161.91	
State Airports Special Fund	2,527,699.41	
State Boating Special Fund	1,652,211.79	80,122,073.11
County Fuel Tax		87,626,806.34
SUB-TOTAL		167,748,879.45 *
Environmental Response Revolving Fund	1,289,445.74	
Energy Security Special Fund	1,159,675.36	
Energy Systems Development Special Fund	1,347,681.56	
Electric Vehicle Charging System Subaccount	738,725.94	
Hydrogen Fueling System Subaccount	738,725.94	
General Fund	21,687,633.94	26,961,888.48
TOTAL		194,710,767.93

*Fuel tax collections were \$167,736,896 for calendar year 2024. A total of \$11,983 in undistributed fuel taxes from previous years were included in several monthly reports in calendar year 2024.

STATE OF HAWAII
DEPARTMENT OF TAXATION

COMPARISON OF LIQUID FUEL TAX COLLECTIONS AND ALLOCATION FOR
TWO YEARS ENDING DECEMBER 31, 2024

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	12/31/2024*	12/31/2023**	
TAX BASE - GALLONS			
Gasoline	421,543,837	426,682,290	(5,138,453)
Diesel Oil (off-highway)	175,119,451	164,082,427	11,037,024
Diesel Oil (highway)	43,769,449	44,969,587	(1,200,137)
Liquefied Petroleum Gas (highway)	(6,923)	1,548	(8,471)
Small Boats (gasoline)	1,272,941	1,221,714	51,227
Small Boats (diesel oil)	(2,758,526)	2,983,572	(5,742,098)
Aviation Fuel	249,738,049	294,135,728	(44,397,679)
Other Fuel 1/	10,562,209	29,633,768	(19,071,559)
TOTAL GALLONS	899,240,488	963,710,634	(64,470,146)
ERT - Petroleum Products (barrel) 2/	24,624,198	24,941,306	(317,108)
ERT - Fossil Fuels (MMBtu) 2/	5,823,582	5,833,669	(10,087)
AMOUNT OF TAX - DOLLARS			
Gasoline	146,922,832.58	148,482,188.09	(1,559,355.51)
Diesel Oil (off-highway)	1,751,194.51	1,640,824.27	110,370.24
Diesel Oil (highway)	15,784,322.58	15,876,454.92	(92,132.34)
Liquefied Petroleum Gas (highway)	(611.11)	81.69	(692.80)
Small Boats (gasoline)	440,435.60	422,703.85	17,731.75
Small Boats (diesel oil)	(27,585.26)	29,835.72	(57,420.98)
Aviation Fuel	2,527,699.41	2,941,357.28	(413,657.87)
Other Fuel 1/	350,591.14	746,217.11	(395,625.97)
SUB-TOTAL	167,748,879.45	170,139,662.93	(2,390,783.48)
ERT - Petroleum Products (barrel) 2/	25,855,407.90	26,188,371.29	(332,963.39)
ERT - Fossil Fuels (MMBtu) 2/	1,106,480.58	1,108,397.11	(1,916.53)
SUB-TOTAL	26,961,888.48	27,296,768.40	(334,879.92)
TOTAL	194,710,767.93	197,436,431.33	(2,725,663.40)

ALLOCATION OF COLLECTIONS	YEAR ENDING		DIFFERENCE
	12/31/2024*	12/31/2023**	
STATE - DOLLARS			
Highway Special Fund	75,942,161.91	77,028,600.13	(1,086,438.22)
Airports Special Fund	2,527,699.41	2,941,357.28	(413,657.87)
Boating Special Fund	1,652,211.79	1,671,983.05	(19,771.26)
SUB-TOTAL	80,122,073.11	81,641,940.46	(1,519,867.35)
Environmental Response Revolving Fund	1,289,445.74	1,305,402.00	(15,956.26)
Energy Security Special Fund	1,159,675.36	1,172,662.31	(12,986.95)
Energy Systems Development Special Fund	1,347,681.56	1,363,738.69	(16,057.13)
Electric Vehicle Charging System Subaccount	738,725.94	748,239.17	(9,513.23)
Hydrogen Fueling System Subaccount	738,725.94	748,239.17	(9,513.23)
General Fund	21,687,633.94	21,958,487.06	(270,853.12)
SUB-TOTAL	26,961,888.48	27,296,768.40	(334,879.92)
TOTAL	107,083,961.59	108,938,708.86	(1,854,747.27)

COUNTY - DOLLARS			
City & County of Honolulu	44,782,907.00	45,300,217.99	(517,310.99)
County of Maui	16,208,244.49	16,029,037.78	179,206.71
Island of Lanai	241,769.88	284,054.60	(42,284.72)
Island of Molokai	0.00	0.00	0.00
Island of Maui	15,966,474.61	15,744,983.18	221,491.43
County of Hawaii	21,160,228.76	21,682,611.23	(522,382.47)
County of Kauai	5,475,426.09	5,485,855.47	(10,429.38)
TOTAL	87,626,806.34	88,497,722.47	(870,916.13)

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.

*Fuel tax collections were \$167,736,896 for calendar year 2024. A total of \$11,983 in undistributed fuel taxes from previous years were included in several monthly reports in calendar year 2024.

**Fuel tax collections were 170,407,844.93 for calendar year 2023, of which \$268,182.00 could not be distributed because the required tax returns were not available.

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) - CALENDAR YEAR ENDING DECEMBER 31, 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	325,034	48,755.15	53,630.67	102,385.82
County of Maui	57,681	8,652.15	13,843.44	22,495.59
County of Hawaii	144,341	21,651.15	33,198.43	54,849.58
County of Kauai	15,409	2,311.35	2,619.53	4,930.88
TOTAL	542,465	81,369.80	103,292.07	184,661.87