

LIQUID FUEL TAX BASE & TAX COLLECTIONS - FISCAL YEAR ENDING JUNE 30, 2024**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	251,336,286 *	40,128,975.35	41,377,173.90	81,506,149.25
Diesel Oil (off-highway)	73,702,932	737,029.32		737,029.32
Diesel Oil (highway)	23,886,782	3,821,807.32	3,941,319.28	7,763,126.60
Liquefied Petroleum Gas (highway)	(8,850)	(460.18)	(477.91)	(938.09)
Small Boats (gasoline)	841,202	134,592.32	138,798.38	273,390.70
Small Boats (diesel oil)	2,956,864	29,568.64		29,568.64
Aviation Fuel	130,064,260	1,300,642.60		1,300,642.60
Other Fuel 1/	1,195,987	47,744.37	98,913.63	146,658.00
SUB-TOTAL	483,975,463	46,199,899.74	45,555,727.28	91,755,627.02
ERT - Petroleum Products (barrel) 2/	13,665,713	14,348,998.13		14,348,998.13
ERT - Fossil Fuels (MMBtu) 2/	5,865,341	1,114,414.79		1,114,414.79
SUB-TOTAL		15,463,412.92		15,463,412.92
TOTAL		61,663,312.66	45,555,727.28	107,219,039.94
COUNTY OF MAUI				
Gasoline	59,405,809 *	9,494,106.19	14,240,076.96	23,734,183.15
Diesel Oil (off-highway)	53,252,479	532,524.79		532,524.79
Diesel Oil (highway)	6,045,052	967,208.32	1,450,812.48	2,418,020.80
Liquefied Petroleum Gas (highway)	160	8.32	18.40	26.72
Small Boats (gasoline)	47,084	7,533.44	11,300.16	18,833.60
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	69,321,202	693,212.02		693,212.02
Other Fuel 1/	195,771	4,862.95	13,290.46	18,153.41
SUB-TOTAL	188,267,558	11,699,456.03	15,715,498.46	27,414,954.49
ERT - Petroleum Products (barrel) 2/	5,012,332	5,262,948.33		5,262,948.33
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		5,262,948.33		5,262,948.33
TOTAL 3/		16,962,404.36	15,715,498.46	32,677,902.82
COUNTY OF HAWAII				
Gasoline	82,778,510 *	13,229,140.70	19,015,411.92	32,244,552.62
Diesel Oil (off-highway)	32,404,122	324,041.22		324,041.22
Diesel Oil (highway)	12,305,277	1,968,844.32	2,830,213.71	4,799,058.03
Liquefied Petroleum Gas (highway)	401	20.85	30.48	51.33
Small Boats (gasoline)	345,767	55,322.72	79,526.41	134,849.13
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	43,449,600	434,496.00		434,496.00
Other Fuel 1/	9,316,438	189,005.61	1,589.11	190,594.72
SUB-TOTAL	180,600,115	16,200,871.42	21,926,771.63	38,127,643.05
ERT - Petroleum Products (barrel) 2/	4,650,997	4,883,546.85		4,883,546.85
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		4,883,546.85		4,883,546.85
TOTAL		21,084,418.27	21,926,771.63	43,011,189.90
COUNTY OF KAUAI				
Gasoline	29,328,350 *	4,690,671.95	4,983,706.91	9,674,378.86
Diesel Oil (off-highway)	11,785,324	117,853.24		117,853.24
Diesel Oil (highway)	2,109,657	491,547.68	522,269.41	1,013,817.09
Liquefied Petroleum Gas (highway)	0	0.00	0.00	0.00
Small Boats (gasoline)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	20,483,954	235,158.46		235,158.46
Other Fuel 1/	12,314,773	246,300.36	0.00	246,300.36
SUB-TOTAL	76,022,058	5,781,531.69	5,505,976.32	11,287,508.01
ERT - Petroleum Products (barrel) 2/	1,618,093	1,698,997.39		1,698,997.39
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		1,698,997.39		1,698,997.39
TOTAL		7,480,529.08	5,505,976.32	12,986,505.40
SUMMARY				
Gasoline	422,848,955	67,542,894.19	79,616,369.69	147,159,263.88
Diesel Oil (off-highway)	171,144,857	1,711,448.57		1,711,448.57
Diesel Oil (highway)	44,346,768	7,249,407.64	8,744,614.88	15,994,022.52
Liquefied Petroleum Gas (highway)	(8,289)	(431.01)	(429.03)	(860.04)
Small Boats (gasoline)	1,234,053	197,448.48	229,624.95	427,073.43
Small Boats (diesel oil)	2,956,864	29,568.64		29,568.64
Aviation Fuel	263,319,016	2,663,509.08		2,663,509.08
Other Fuel 1/	23,022,969	487,913.29	113,793.20	601,706.49
SUB-TOTAL	928,865,194	79,881,758.88	88,703,973.69	168,585,732.57
ERT - Petroleum Products (barrel) 2/	24,947,134	26,194,490.70		26,194,490.70
ERT - Fossil Fuels (MMBtu) 2/	5,865,341	1,114,414.79		1,114,414.79
SUB-TOTAL		27,308,905.49		27,308,905.49
TOTAL		107,190,664.37	88,703,973.69	195,894,638.06

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

**Fuel tax collections were \$168,803,226.75 for fiscal year 2024, of which \$217,494.18 could not be distributed because the required tax returns were not 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
	15,457,444.94	258,053.52	0.00	15,715,498.46

Penalty and Interest

First District	27,210.82
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	27,210.82

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) - FISCAL YEAR ENDING JUNE 30, 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	565,535	84,830.30	93,313.32	178,143.62
County of Maui	72,155	10,823.25	17,317.20	28,140.45
County of Hawaii	102,806	15,420.90	23,645.38	39,066.28
County of Kauai	12,427	1,864.05	2,112.59	3,976.64
TOTAL	752,923	112,938.50	136,388.49	249,326.99

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - FISCAL YEAR ENDING JUNE 30, 2024*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	44,450,264.57	
State Airports Special Fund	1,300,642.60	
State Boating Special Fund	904,549.84	46,655,457.01
County Fuel Tax		45,100,170.01
SUB-TOTAL		91,755,627.02
Environmental Response Revolving Fund	741,939.03	
Energy Security Special Fund	722,588.75	
Energy Systems Development Special Fund	800,592.44	
Electric Vehicle Charging System Subaccount	409,971.38	
Hydrogen Fueling System Subaccount	409,971.38	
General Fund	12,378,349.94	15,463,412.92
TOTAL		107,219,039.94
COUNTY OF MAUI		
State Highway Special Fund	10,896,181.57	
State Airports Special Fund	693,212.02	
State Boating Special Fund	267,217.43	11,856,611.02
Electric Vehicle Charging System Subaccount		
County Fuel Tax:		
Island of Lanai	255,472.98	
Island of Molokai	0.00	
Island of Maui	15,302,870.49	15,558,343.47
SUB-TOTAL		27,414,954.49
Environmental Response Revolving Fund	250,616.60	
Energy Security Special Fund	200,493.26	
Energy Systems Development Special Fund	250,616.60	
Electric Vehicle Charging System Subaccount	150,369.95	
Hydrogen Fueling System Subaccount	150,369.95	
General Fund	4,260,481.97	5,262,948.33
TOTAL		32,677,902.82
COUNTY OF HAWAII		
State Highway Special Fund	15,608,711.67	
State Airports Special Fund	434,496.00	
State Boating Special Fund	376,931.47	16,420,139.14
County Fuel Tax		21,707,503.91
SUB-TOTAL		38,127,643.05
Environmental Response Revolving Fund	232,549.87	
Energy Security Special Fund	186,039.87	
Energy Systems Development Special Fund	232,549.87	
Electric Vehicle Charging System Subaccount	139,529.90	
Hydrogen Fueling System Subaccount	139,529.90	
General Fund	3,953,347.44	4,883,546.85
TOTAL		43,011,189.90
COUNTY OF KAUAI		
State Highway Special Fund	5,490,909.50	
State Airports Special Fund	235,158.46	
State Boating Special Fund	110,523.49	5,836,591.45
County Fuel Tax		5,450,916.56
SUB-TOTAL		11,287,508.01
Environmental Response Revolving Fund	80,904.65	
Energy Security Special Fund	64,723.71	
Energy Systems Development Special Fund	80,904.65	
Electric Vehicle Charging System Subaccount	48,542.79	
Hydrogen Fueling System Subaccount	48,542.79	
General Fund	1,375,378.80	1,698,997.39
TOTAL		12,986,505.40
SUMMARY		
State Highway Special Fund	76,446,067.31	
State Airports Special Fund	2,663,509.08	
State Boating Special Fund	1,659,222.23	80,768,798.62
County Fuel Tax		87,816,933.95
SUB-TOTAL		168,585,732.57 *
Environmental Response Revolving Fund	1,306,010.15	
Energy Security Special Fund	1,173,845.59	
Energy Systems Development Special Fund	1,364,663.56	
Electric Vehicle Charging System Subaccount	748,414.02	
Hydrogen Fueling System Subaccount	748,414.02	
General Fund	21,967,558.15	27,308,905.49
TOTAL		195,894,638.06

*Fuel tax collections were \$168,803,226.75 for fiscal year 2024, of which \$217,494.18 could not be distributed because the required tax returns were not available.

COMPARISON OF LIQUID FUEL TAX COLLECTIONS AND ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 2024

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	6/30/2024*	6/30/2023**	
TAX BASE - GALLONS			
Gasoline	422,848,955	426,416,205	(3,567,251)
Diesel Oil (off-highway)	171,144,857	158,413,184	12,731,673
Diesel Oil (highway)	44,346,768	48,533,876	(4,187,107)
Liquefied Petroleum Gas (highway)	(8,289)	11,219	(19,508)
Small Boats (gasoline)	1,234,053	1,223,344	10,709
Small Boats (diesel oil)	2,956,864	3,688,043	(731,179)
Aviation Fuel	263,319,016	308,801,593	(45,482,577)
Other Fuel 1/	23,022,969	31,395,277	(8,372,308)
TOTAL GALLONS	928,865,194	978,482,742	(49,617,547)
ERT - Petroleum Products (barrel) 2/	24,947,134	24,994,622	(47,488)
ERT - Fossil Fuels (MMBtu) 2/	5,865,341	6,370,028	(504,687)
AMOUNT OF TAX - DOLLARS			
Gasoline	147,159,263.88	148,690,057.74	(1,530,793.86)
Diesel Oil (off-highway)	1,711,448.57	1,584,131.84	127,316.73
Diesel Oil (highway)	15,994,022.52	17,037,949.64	(1,043,927.12)
Liquefied Petroleum Gas (highway)	(860.04)	1,210.36	(2,070.40)
Small Boats (gasoline)	427,073.43	422,862.92	4,210.51
Small Boats (diesel oil)	29,568.64	36,880.43	(7,311.79)
Aviation Fuel	2,663,509.08	3,088,015.93	(424,506.85)
Other Fuel 1/	601,706.49	785,912.53	(184,206.04)
SUB-TOTAL	168,585,732.57	171,647,021.39	(3,061,288.82)
ERT - Petroleum Products (barrel) 2/	26,194,490.70	26,244,353.31	(49,862.61)
ERT - Fossil Fuels (MMBtu) 2/	1,114,414.79	1,210,305.32	(95,890.53)
SUB-TOTAL	27,308,905.49	27,454,658.63	(145,753.14)
TOTAL	195,894,638.06	199,101,680.02	(3,207,041.96)

ALLOCATION OF COLLECTIONS	YEAR ENDING		DIFFERENCE
	6/30/2024*	6/30/2023**	
STATE - DOLLARS			
Highway Special Fund	76,446,067.31	77,586,213.75	(1,140,146.44)
Airports Special Fund	2,663,509.08	3,088,015.93	(424,506.85)
Boating Special Fund	1,659,222.23	1,685,590.05	(26,367.82)
SUB-TOTAL	80,768,798.62	82,359,819.73	(1,591,021.11)
Environmental Response Revolving Fund	1,306,010.15	1,313,431.38	(7,421.23)
Energy Security Special Fund	1,173,845.59	1,190,885.75	(17,040.16)
Energy Systems Development Special Fund	1,364,663.56	1,377,131.66	(12,468.10)
Electric Vehicle Charging System Subaccount	748,414.02	749,838.65	(1,424.63)
Hydrogen Fueling System Subaccount	748,414.02	749,838.65	(1,424.63)
General Fund	21,967,558.15	22,073,532.54	(105,974.39)
SUB-TOTAL	27,308,905.49	27,454,658.63	(145,753.14)
TOTAL	108,077,704.11	109,814,478.36	(1,736,774.25)
COUNTY - DOLLARS			
City & County of Honolulu	45,100,170.01	45,452,107.04	(351,937.03)
County of Maui	15,558,343.47	16,690,871.59	(1,132,528.12)
Island of Lanai	255,472.98	326,570.03	(71,097.05)
Island of Molokai	0.00	0.00	0.00
Island of Maui	15,302,870.49	16,364,301.56	(1,061,431.07)
County of Hawaii	21,707,503.91	21,635,977.01	71,526.90
County of Kauai	5,450,916.56	5,508,246.02	(57,329.46)
TOTAL	87,816,933.95	89,287,201.66	(1,470,267.71)

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 \$168,803,226.75 for fiscal year 2024, of which \$217,494.18 could not be distributed because the required tax returns were not available.

**Fuel tax collections were \$169,403,201.15 for fiscal year 2023. A total of \$2,243,820.24 in undistributed fuel taxes from previous years were included in several monthly reports in fiscal year 2023.