

LIQUID FUEL TAX BASE & TAX COLLECTIONS - MARCH 2025

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	19,162,490 *	3,064,841.15	3,160,537.89	6,225,379.04
Diesel Oil (off-highway)		58,956.94		58,956.94
Diesel Oil (highway)	1,805,725	288,915.99	297,944.65	586,860.64
Liquefied Petroleum Gas	118	6.14	6.37	12.51
Small Boats (gas)	76,953	12,312.48	12,697.25	25,009.73
Small Boats (diesel oil)	186,356	1,863.56		1,863.56
Aviation fuel	10,163,462	101,634.62		101,634.62
Other fuel 1/	98,322	3,932.88	8,160.73	12,093.61
SUB-TOTAL	37,389,120	3,532,463.76	3,479,346.89	7,011,810.65
ERT - Petroleum Products	1,040,245	1,092,257.19		1,092,257.19
ERT - Fossil Fuels (MMBtu)	492,700	93,613.00		93,613.00
SUB-TOTAL		1,185,870.19		1,185,870.19
TOTAL		4,718,333.95	3,479,346.89	8,197,680.84
COUNTY OF MAUI				
Gasoline	4,662,324 *	743,267.19	1,114,630.32	1,857,897.51
Diesel Oil (off-highway)	4,660,001	46,600.01		46,600.01
Diesel Oil (highway)	500,027	80,004.32	120,006.48	200,010.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,350	696.00	1,044.00	1,740.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,737,242	47,372.42		47,372.42
Other fuel 1/	14,402	375.50	976.54	1,352.04
SUB-TOTAL	14,578,346	918,315.44	1,236,657.34	2,154,972.78
ERT - Petroleum Products	405,885	426,179.70		426,179.70
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		426,179.70		426,179.70
TOTAL 3/		1,344,495.14	1,236,657.34	2,581,152.48
COUNTY OF HAWAII				
Gasoline	6,026,271 *	963,504.06	1,384,970.07	2,348,474.13
Diesel Oil (off-highway)	2,865,015	28,650.15		28,650.15
Diesel Oil (highway)	903,706	144,592.96	207,852.38	352,445.34
Liquefied Petroleum Gas	29	1.51	2.20	3.71
Small Boats (gas)	30,078	4,812.48	6,917.94	11,730.42
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,892,240	28,922.40		28,922.40
Other fuel 1/	93,445	1,846.69	285.47	2,132.16
SUB-TOTAL	12,810,784	1,172,330.25	1,600,028.06	2,772,358.31
ERT - Petroleum Products	355,961	373,759.33		373,759.33
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		373,759.33		373,759.33
TOTAL		1,546,089.58	1,600,028.06	3,146,117.64
COUNTY OF KAUAI				
Gasoline	2,211,840	353,894.40	376,012.80	729,907.20
Diesel Oil (off-highway)	372,783	3,727.83		3,727.83
Diesel Oil (highway)	248,188	39,710.08	42,191.96	81,902.04
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	17,013	17,013.49		17,013.49
Other fuel 1/	1,054,417	21,089.00	0.00	21,089.00
SUB-TOTAL	3,904,241	435,434.80	418,204.76	853,639.56
ERT - Petroleum Products	128,470	134,893.88		134,893.88
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		134,893.88		134,893.88
TOTAL		570,328.68	418,204.76	988,533.44
SUMMARY				
Gasoline	32,062,925	5,125,506.80	6,036,151.08	11,161,657.88
Diesel Oil (off-highway)	13,793,493	137,934.93		137,934.93
Diesel Oil (highway)	3,457,646	553,223.35	667,995.47	1,221,218.82
Liquefied Petroleum Gas	147	7.65	8.57	16.22
Small Boats (gas)	111,381	17,820.96	20,659.19	38,480.15
Small Boats (diesel oil)	186,356	1,863.56		1,863.56
Aviation fuel	17,809,957	194,942.93		194,942.93
Other fuel 1/	1,260,586	27,244.07	9,422.74	36,666.81
SUB-TOTAL	68,682,492	6,058,544.25	6,734,237.05	12,792,781.30 **
ERT - Petroleum Products	1,930,562	2,027,090.10		2,027,090.10
ERT - Fossil Fuels (MMBtu)	492,700	93,613.00		93,613.00
SUB-TOTAL		2,120,703.10		2,120,703.10
TOTAL		8,179,247.35	6,734,237.05	14,913,484.40

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

**Fuel tax collections were \$12,802,337.89 in March 2025, of which \$9,556.59 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
	1,220,699.74	15,957.60	0.00	1,236,657.34

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) - MARCH 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	7,715	1,157.25	1,272.98	2,430.23
County of Maui	18,031	2,704.65	4,327.44	7,032.09
County of Hawaii	4,662	699.30	1,072.26	1,771.56
County of Kauai	0	0.00	0.00	0.00
TOTAL	30,408	4,561.20	6,672.68	11,233.88

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MARCH 2025

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,396,520.85	
State Airports Special Fund	101,634.62	
State Boating Special Fund	69,101.76	3,567,257.23
County Fuel Tax		3,444,553.42
SUB-TOTAL		7,011,810.65
Environmental Response Revolving Fund	56,939.25	
Energy Security Special Fund	56,390.80	
Energy Systems Development Special Fund	61,866.25	
Electric Vehicle Charging System Subaccount	31,207.35	
Hydrogen Fueling System Subaccount	31,207.35	
General Fund	948,259.19	1,185,870.19
TOTAL		8,197,680.84
COUNTY OF MAUI		
State Highway Special Fund	862,233.59	
State Airports Special Fund	47,372.42	
State Boating Special Fund	21,076.01	930,682.02
County Fuel Tax:		
Island of Lanai	15,798.02	
Island of Molokai	0.00	
Island of Maui	1,208,492.74	1,224,290.76
SUB-TOTAL		2,154,972.78
Environmental Response Revolving Fund	20,294.27	
Energy Security Special Fund	16,235.42	
Energy Systems Development Special Fund	20,294.27	
Electric Vehicle Charging System Subaccount	12,176.56	
Hydrogen Fueling System Subaccount	12,176.56	
General Fund	345,002.62	426,179.70
TOTAL		2,581,152.48
COUNTY OF HAWAII		
State Highway Special Fund	1,131,973.77	
State Airports Special Fund	28,922.40	
State Boating Special Fund	27,434.36	1,188,330.53
County Fuel Tax		1,584,027.78
SUB-TOTAL		2,772,358.31
Environmental Response Revolving Fund	17,798.06	
Energy Security Special Fund	14,238.45	
Energy Systems Development Special Fund	17,798.06	
Electric Vehicle Charging System Subaccount	10,678.84	
Hydrogen Fueling System Subaccount	10,678.84	
General Fund	302,567.08	373,759.33
TOTAL		3,146,117.64
COUNTY OF KAUAI		
State Highway Special Fund	414,237.10	
State Airports Special Fund	17,013.49	
State Boating Special Fund	8,366.26	439,616.85
County Fuel Tax		414,022.71
SUB-TOTAL		853,639.56
Environmental Response Revolving Fund	6,423.52	
Energy Security Special Fund	5,138.81	
Energy Systems Development Special Fund	6,423.52	
Electric Vehicle Charging System Subaccount	3,854.11	
Hydrogen Fueling System Subaccount	3,854.11	
General Fund	109,199.81	134,893.88
TOTAL		988,533.44
SUMMARY		
State Highway Special Fund	5,804,965.31	
State Airports Special Fund	194,942.93	
State Boating Special Fund	125,978.39	6,125,886.63
County Fuel Tax		6,666,894.67
SUB-TOTAL		12,792,781.30 *
Environmental Response Revolving Fund	101,455.10	
Energy Security Special Fund	92,003.48	
Energy Systems Development Special Fund	106,382.10	
Electric Vehicle Charging System Subaccount	57,916.86	
Hydrogen Fueling System Subaccount	57,916.86	
General Fund	1,705,028.70	2,120,703.10
TOTAL		14,913,484.40

Act 241, SLH 2022, amends the allocation of the environmental response, energy, and food security tax to special funds, effective July 1, 2022.

*Fuel tax collections were \$12,802,337.89 in March 2025, of which \$9,556.59 could not be distributed because the required tax returns were not yet available.