

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX BASE & TAX COLLECTIONS - APRIL 2025**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,532,930 *	3,279,862.20	3,381,986.22	6,661,848.42
Diesel Oil (off-highway)	4,311,822	43,118.22		43,118.22
Diesel Oil (highway)	1,944,054	311,045.91	320,768.92	631,814.83
Liquefied Petroleum Gas	114	5.92	6.16	12.08
Small Boats (gas)	84,820	13,571.20	13,995.31	27,566.51
Small Boats (diesel oil)	197,197	1,971.97		1,971.97
Aviation fuel	12,251,344	122,513.44		122,513.44
Other fuel 1/	115,333	4,613.19	9,572.15	14,185.34
SUB-TOTAL	39,437,614	3,776,702.05	3,726,328.76	7,503,030.81
ERT - Petroleum Products	1,152,894	1,210,538.56		1,210,538.56
ERT - Fossil Fuels (MMBtu)	474,014	90,062.66		90,062.66
SUB-TOTAL		1,300,601.22		1,300,601.22
TOTAL		5,077,303.27	3,726,328.76	8,803,632.03
COUNTY OF MAUI				
Gasoline	6,187,103 *	989,140.58	1,483,631.28	2,472,771.86
Diesel Oil (off-highway)	4,302,168	43,021.68		43,021.68
Diesel Oil (highway)	504,741	80,758.56	121,137.84	201,896.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,501	720.16	1,080.24	1,800.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,931,667	59,316.67		59,316.67
Other fuel 1/	14,416	377.76	968.30	1,346.06
SUB-TOTAL	16,944,596	1,173,335.41	1,606,817.66	2,780,153.07
ERT - Petroleum Products	470,919	494,465.00		494,465.00
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		494,465.00		494,465.00
TOTAL 3/		1,667,800.41	1,606,817.66	3,274,618.07
COUNTY OF HAWAII				
Gasoline	6,624,097 *	1,058,306.77	1,521,167.56	2,579,474.33
Diesel Oil (off-highway)	3,002,236	30,022.36		30,022.36
Diesel Oil (highway)	1,018,135	162,901.60	234,171.05	397,072.65
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	33,509	5,361.44	7,707.07	13,068.51
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,172,362	31,723.62		31,723.62
Other fuel 1/	689,193	13,801.50	264.66	14,066.16
SUB-TOTAL	14,539,532	1,302,117.29	1,763,310.34	3,065,427.63
ERT - Petroleum Products	390,165	409,673.62		409,673.62
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		409,673.62		409,673.62
TOTAL		1,711,790.91	1,763,310.34	3,475,101.25
COUNTY OF KAUAI				
Gasoline	2,445,291 *	391,152.36	415,592.71	806,745.07
Diesel Oil (off-highway)	356,359	3,563.59		3,563.59
Diesel Oil (highway)	275,133	44,021.28	46,772.61	90,793.89
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	1,283	205.28	218.11	423.39
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	20,808	20,807.92		20,807.92
Other fuel 1/	1,173,754	23,475.44	0.00	23,475.44
SUB-TOTAL	4,272,628	483,225.87	462,583.43	945,809.30
ERT - Petroleum Products	151,158	158,715.62		158,715.62
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		158,715.62		158,715.62
TOTAL		641,941.49	462,583.43	1,104,524.92
SUMMARY				
Gasoline	35,789,421	5,718,461.91	6,802,377.77	12,520,839.68
Diesel Oil (off-highway)	11,972,585	119,725.85		119,725.85
Diesel Oil (highway)	3,742,063	598,727.35	722,850.42	1,321,577.77
Liquefied Petroleum Gas	114	5.92	6.16	12.08
Small Boats (gas)	124,113	19,858.08	23,000.73	42,858.81
Small Boats (diesel oil)	197,197	1,971.97		1,971.97
Aviation fuel	21,376,181	234,361.65		234,361.65
Other fuel 1/	1,992,696	42,267.89	10,805.11	53,073.00
SUB-TOTAL	75,194,370	6,735,380.62	7,559,040.19	14,294,420.81 **
ERT - Petroleum Products	2,165,136	2,273,392.80		2,273,392.80
ERT - Fossil Fuels (MMBtu)	474,014	90,062.66		90,062.66
SUB-TOTAL		2,363,455.46		2,363,455.46
TOTAL		9,098,836.08	7,559,040.19	16,657,876.27

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

**Fuel tax collections were \$14,299,745.13 in April 2025, of which \$5,324.32 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
	1,588,487.66	18,330.00	0.00	1,606,817.66

Penalty and Interest

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