

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	2,080,792	20,807.92		20,807.92
Other fuel 1/	1,173,754	23,475.44	0.00	23,475.44
SUB-TOTAL	6,332,612	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	23,436,165	234,361.65		234,361.65
Other fuel 1/	1,992,696	42,267.89	10,805.11	53,073.00
SUB-TOTAL	77,254,354	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

LIQUID FUEL TAX ALLOCATION BY FUND - APRIL 2025*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,617,646.72	
State Airports Special Fund	122,513.44	
State Boating Special Fund	73,805.18	3,813,965.34
County Fuel Tax		3,689,065.47
SUB-TOTAL		7,503,030.81
Environmental Response Revolving Fund	62,384.83	
Energy Security Special Fund	60,336.17	
Energy Systems Development Special Fund	67,124.97	
Electric Vehicle Charging System Subaccount	34,586.82	
Hydrogen Fueling System Subaccount	34,586.82	
General Fund	1,041,581.61	1,300,601.22
TOTAL		8,803,632.03
COUNTY OF MAUI		
State Highway Special Fund	1,102,878.55	
State Airports Special Fund	59,316.67	
State Boating Special Fund	27,208.37	1,189,403.59
County Fuel Tax:		
Island of Lanai	18,146.70	
Island of Molokai	0.00	
Island of Maui	1,572,602.78	1,590,749.48
SUB-TOTAL		2,780,153.07
Environmental Response Revolving Fund	23,545.95	
Energy Security Special Fund	18,836.76	
Energy Systems Development Special Fund	23,545.95	
Electric Vehicle Charging System Subaccount	14,127.57	
Hydrogen Fueling System Subaccount	14,127.57	
General Fund	400,281.20	494,465.00
TOTAL		3,274,618.07
COUNTY OF HAWAII		
State Highway Special Fund	1,257,689.73	
State Airports Special Fund	31,723.62	
State Boating Special Fund	30,337.04	1,319,750.39
County Fuel Tax		1,745,677.24
SUB-TOTAL		3,065,427.63
Environmental Response Revolving Fund	19,508.27	
Energy Security Special Fund	15,606.61	
Energy Systems Development Special Fund	19,508.27	
Electric Vehicle Charging System Subaccount	11,704.96	
Hydrogen Fueling System Subaccount	11,704.96	
General Fund	331,640.55	409,673.62
TOTAL		3,475,101.25
COUNTY OF KAUAI		
State Highway Special Fund	457,793.77	
State Airports Special Fund	20,807.92	
State Boating Special Fund	9,250.01	487,851.70
County Fuel Tax		457,957.60
SUB-TOTAL		945,809.30
Environmental Response Revolving Fund	7,557.89	
Energy Security Special Fund	6,046.31	
Energy Systems Development Special Fund	7,557.89	
Electric Vehicle Charging System Subaccount	4,534.73	
Hydrogen Fueling System Subaccount	4,534.73	
General Fund	128,484.07	158,715.62
TOTAL		1,104,524.92
SUMMARY		
State Highway Special Fund	6,436,008.77	
State Airports Special Fund	234,361.65	
State Boating Special Fund	140,600.60	6,810,971.02
County Fuel Tax		7,483,449.79
SUB-TOTAL		14,294,420.81 *
Environmental Response Revolving Fund	112,996.94	
Energy Security Special Fund	100,825.85	
Energy Systems Development Special Fund	117,737.08	
Electric Vehicle Charging System Subaccount	64,954.08	
Hydrogen Fueling System Subaccount	64,954.08	
General Fund	1,901,987.43	2,363,455.46
TOTAL		16,657,876.27

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 \$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.

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) - APRIL 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	36,044	5,406.60	5,947.26	11,353.86
County of Maui	5,306	795.90	1,273.44	2,069.34
County of Hawaii	10,325	1,548.75	2,374.75	3,923.50
County of Kauai	628	94.20	106.76	200.96
TOTAL	52,303	7,845.45	9,702.21	17,547.66