

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	22,033,694 *	3,524,323.19	3,634,384.90	7,158,708.09
Diesel Oil (off-highway)	4,565,441	45,654.41		45,654.41
Diesel Oil (highway)	2,064,851	330,376.13	340,700.43	671,076.56
Liquefied Petroleum Gas	88	4.58	4.75	9.33
Small Boats (gas)	74,906	11,984.96	12,359.50	24,344.46
Small Boats (diesel oil)	226,094	2,260.94		2,260.94
Aviation fuel	13,307,896	133,078.96		133,078.96
Other fuel 1/	109,618	4,379.99	9,080.82	13,460.81
SUB-TOTAL	42,382,588	4,052,063.16	3,996,530.40	8,048,593.56
ERT - Petroleum Products	1,201,026	1,261,077.03		1,261,077.03
ERT - Fossil Fuels (MMBtu)	465,024	88,354.56		88,354.56
SUB-TOTAL		1,349,431.59		1,349,431.59
TOTAL		5,401,494.75	3,996,530.40	9,398,025.15
COUNTY OF MAUI				
Gasoline	5,387,202	861,952.32	1,292,928.48	2,154,880.80
Diesel Oil (off-highway)	4,668,441	46,684.41		46,684.41
Diesel Oil (highway)	544,954	87,192.64	130,788.96	217,981.60
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,375	700.00	1,050.00	1,750.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,657,536	56,575.36		56,575.36
Other fuel 1/	13,988	364.26	950.70	1,314.96
SUB-TOTAL	16,276,496	1,053,468.99	1,425,718.14	2,479,187.13
ERT - Petroleum Products	473,551	497,228.18		497,228.18
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		497,228.18		497,228.18
TOTAL 3/		1,550,697.17	1,425,718.14	2,976,415.31
COUNTY OF HAWAII				
Gasoline	7,224,793 *	1,155,726.13	1,661,333.24	2,817,059.37
Diesel Oil (off-highway)	2,733,959	27,339.59		27,339.59
Diesel Oil (highway)	1,153,161	184,505.76	265,227.03	449,732.79
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	33,128	5,300.48	7,619.44	12,919.92
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,675,272	36,752.72		36,752.72
Other fuel 1/	13,122	254.31	270.57	524.88
SUB-TOTAL	14,833,435	1,409,878.99	1,934,450.28	3,344,329.27
ERT - Petroleum Products	423,561	444,738.88		444,738.88
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		444,738.88		444,738.88
TOTAL		1,854,617.87	1,934,450.28	3,789,068.15
COUNTY OF KAUAI				
Gasoline	2,509,433 *	401,479.28	426,569.61	828,048.89
Diesel Oil (off-highway)	339,714	3,397.14		3,397.14
Diesel Oil (highway)	268,981	43,036.96	45,726.77	88,763.73
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	7,238	1,158.08	1,230.46	2,388.54
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,252,448	22,524.48		22,524.48
Other fuel 1/	1,272,011	25,440.22	0.00	25,440.22
SUB-TOTAL	6,649,825	497,036.16	473,526.84	970,563.00
ERT - Petroleum Products	162,950	171,097.26		171,097.26
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		171,097.26		171,097.26
TOTAL		668,133.42	473,526.84	1,141,660.26
SUMMARY				
Gasoline	37,155,122	5,943,480.92	7,015,216.23	12,958,697.15
Diesel Oil (off-highway)	12,307,555	123,075.55		123,075.55
Diesel Oil (highway)	4,031,947	645,111.49	782,443.19	1,427,554.68
Liquefied Petroleum Gas	88	4.58	4.75	9.33
Small Boats (gas)	119,647	19,143.52	22,259.40	41,402.92
Small Boats (diesel oil)	226,094	2,260.94		2,260.94
Aviation fuel	24,893,152	248,931.52		248,931.52
Other fuel 1/	1,408,739	30,438.78	10,302.09	40,740.87
SUB-TOTAL	80,142,344	7,012,447.30	7,830,225.66	14,842,672.96 **
ERT - Petroleum Products	2,261,087	2,374,141.35		2,374,141.35
ERT - Fossil Fuels (MMBtu)	465,024	88,354.56		88,354.56
SUB-TOTAL		2,462,495.91		2,462,495.91
TOTAL		9,474,943.21	7,830,225.66	17,305,168.87

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

**Fuel tax collections were \$14,842,763.14 in June 2025, of which \$90.18 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
	1,405,899.18	19,818.96	0.00	1,425,718.14

Penalty and Interest

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

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JUNE 2025*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,879,794.36	
State Airports Special Fund	133,078.96	
State Boating Special Fund	79,155.14	4,092,028.46
County Fuel Tax		3,956,565.10
SUB-TOTAL		8,048,593.56
Environmental Response Revolving Fund	64,701.53	
Energy Security Special Fund	61,991.75	
Energy Systems Development Special Fund	69,351.77	
Electric Vehicle Charging System Subaccount	36,030.77	
Hydrogen Fueling System Subaccount	36,030.77	
General Fund	1,081,325.00	1,349,431.59
TOTAL		9,398,025.15
COUNTY OF MAUI		
State Highway Special Fund	986,924.69	
State Airports Special Fund	56,575.36	
State Boating Special Fund	24,226.12	1,067,726.17
County Fuel Tax:		
Island of Lanai	19,620.77	
Island of Molokai	0.00	
Island of Maui	1,391,840.19	1,411,460.96
SUB-TOTAL		2,479,187.13
Environmental Response Revolving Fund	23,677.53	
Energy Security Special Fund	18,942.03	
Energy Systems Development Special Fund	23,677.53	
Electric Vehicle Charging System Subaccount	14,206.52	
Hydrogen Fueling System Subaccount	14,206.52	
General Fund	402,518.05	497,228.18
TOTAL		2,976,415.31
COUNTY OF HAWAII		
State Highway Special Fund	1,359,395.01	
State Airports Special Fund	36,752.72	
State Boating Special Fund	33,075.76	1,429,223.49
County Fuel Tax		1,915,105.78
SUB-TOTAL		3,344,329.27
Environmental Response Revolving Fund	21,178.04	
Energy Security Special Fund	16,942.43	
Energy Systems Development Special Fund	21,178.04	
Electric Vehicle Charging System Subaccount	12,706.83	
Hydrogen Fueling System Subaccount	12,706.83	
General Fund	360,026.71	444,738.88
TOTAL		3,789,068.15
COUNTY OF KAUAI		
State Highway Special Fund	469,766.56	
State Airports Special Fund	22,524.48	
State Boating Special Fund	9,480.39	501,771.43
County Fuel Tax		468,791.57
SUB-TOTAL		970,563.00
Environmental Response Revolving Fund	8,147.49	
Energy Security Special Fund	6,517.99	
Energy Systems Development Special Fund	8,147.49	
Electric Vehicle Charging System Subaccount	4,888.49	
Hydrogen Fueling System Subaccount	4,888.49	
General Fund	138,507.31	171,097.26
TOTAL		1,141,660.26
SUMMARY		
State Highway Special Fund	6,695,880.62	
State Airports Special Fund	248,931.52	
State Boating Special Fund	145,937.41	7,090,749.55
County Fuel Tax		7,751,923.41
SUB-TOTAL		14,842,672.96 *
Environmental Response Revolving Fund	117,704.59	
Energy Security Special Fund	104,394.20	
Energy Systems Development Special Fund	122,354.83	
Electric Vehicle Charging System Subaccount	67,832.61	
Hydrogen Fueling System Subaccount	67,832.61	
General Fund	1,982,377.07	2,462,495.91
TOTAL		17,305,168.87

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 \$14,842,763.14 in June 2025, of which \$90.18 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) - JUNE 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	7,119	1,067.85	1,174.64	2,242.49
County of Maui	0	0.00	0.00	0.00
County of Hawaii	1,605	240.75	369.15	609.90
County of Kauai	200	30.00	34.00	64.00
TOTAL	8,924	1,338.60	1,577.79	2,916.39