

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,302,855 *	3,241,731.25	3,342,572.99	6,584,304.24
Diesel Oil (off-highway)	5,841,953	58,419.53		58,419.53
Diesel Oil (highway)	1,889,822	302,366.17	311,820.63	614,186.80
Liquefied Petroleum Gas	95	4.94	5.13	10.07
Small Boats (gas)	75,981	12,156.96	12,536.87	24,693.83
Small Boats (diesel oil)	291,380	2,913.80		2,913.80
Aviation fuel	12,580,839	125,808.39		125,808.39
Other fuel 1/	107,469	4,298.76	8,919.93	13,218.69
SUB-TOTAL	41,090,394	3,747,699.80	3,675,855.55	7,423,555.35
ERT - Petroleum Products	975,309	1,024,074.37		1,024,074.37
ERT - Fossil Fuels (MMBtu)	461,268	87,640.92		87,640.92
SUB-TOTAL		1,111,715.29		1,111,715.29
TOTAL		4,859,415.09	3,675,855.55	8,535,270.64
COUNTY OF MAUI				
Gasoline	5,294,538 *	845,934.63	1,268,782.80	2,114,717.43
Diesel Oil (off-highway)	3,771,332	37,713.32		37,713.32
Diesel Oil (highway)	499,972	79,995.52	119,993.28	199,988.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	2,883	461.28	691.92	1,153.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,973,152	59,731.52		59,731.52
Other fuel 1/	18,437	472.24	1,291.36	1,763.60
SUB-TOTAL	15,560,314	1,024,308.51	1,390,759.36	2,415,067.87
ERT - Petroleum Products	364,473	382,696.43		382,696.43
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		382,696.43		382,696.43
TOTAL 3/		1,407,004.94	1,390,759.36	2,797,764.30
COUNTY OF HAWAII				
Gasoline	12,026,865 *	1,922,328.90	2,763,159.05	4,685,487.95
Diesel Oil (off-highway)	2,804,282	28,042.82		28,042.82
Diesel Oil (highway)	1,311,864	209,898.24	301,728.72	511,626.96
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	33,215	5,314.40	7,639.45	12,953.85
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,372,980	43,729.80		43,729.80
Other fuel 1/	132,681	2,673.82	231.90	2,905.72
SUB-TOTAL	20,681,887	2,211,987.98	3,072,759.12	5,284,747.10
ERT - Petroleum Products	508,115	533,520.93		533,520.93
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		533,520.93		533,520.93
TOTAL		2,745,508.91	3,072,759.12	5,818,268.03
COUNTY OF KAUAI				
Gasoline	2,406,242 *	384,898.22	408,947.24	793,845.46
Diesel Oil (off-highway)	1,515,156	15,151.56		15,151.56
Diesel Oil (highway)	253,883	40,621.28	43,160.11	83,781.39
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	8,661	1,385.76	1,472.37	2,858.13
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	24,014	24,014.24		24,014.24
Other fuel 1/	577,330	11,546.60	0.00	11,546.60
SUB-TOTAL	4,785,286	477,617.66	453,579.72	931,197.38
ERT - Petroleum Products	142,266	149,379.42		149,379.42
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		149,379.42		149,379.42
TOTAL		626,997.08	453,579.72	1,080,576.80
SUMMARY				
Gasoline	40,030,500	6,394,893.00	7,783,462.08	14,178,355.08
Diesel Oil (off-highway)	13,932,723	139,327.23		139,327.23
Diesel Oil (highway)	3,955,541	632,881.21	776,702.74	1,409,583.95
Liquefied Petroleum Gas	95	4.94	5.13	10.07
Small Boats (gas)	120,740	19,318.40	22,340.61	41,659.01
Small Boats (diesel oil)	291,380	2,913.80		2,913.80
Aviation fuel	22,950,985	253,283.95		253,283.95
Other fuel 1/	835,917	18,991.42	10,443.19	29,434.61
SUB-TOTAL	82,117,881	7,461,613.95	8,592,953.75	16,054,567.70 **
ERT - Petroleum Products	1,990,163	2,089,671.15		2,089,671.15
ERT - Fossil Fuels (MMBtu)	461,268	87,640.92		87,640.92
SUB-TOTAL		2,177,312.07		2,177,312.07
TOTAL		9,638,926.02	8,592,953.75	18,231,879.77

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

**Fuel tax collections were \$16,055,643.08 in July 2025, of which \$1,075.38 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
	1,372,747.12	18,012.24	0.00	1,390,759.36

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) - JULY 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	44,837	6,725.56	7,398.11	14,123.67
County of Maui	7,943	1,191.45	1,906.32	3,097.77
County of Hawaii	13,130	1,969.50	3,019.90	4,989.40
County of Kauai	670	100.50	113.90	214.40
TOTAL	66,580	9,987.01	12,438.23	22,425.24

LIQUID FUEL TAX ALLOCATION BY FUND - JULY 2025*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,585,672.50	
State Airports Special Fund	125,808.39	
State Boating Special Fund	72,977.47	3,784,458.36
County Fuel Tax		3,639,096.99
SUB-TOTAL		7,423,555.35
Environmental Response Revolving Fund	53,378.13	
Energy Security Special Fund	52,850.40	
Energy Systems Development Special Fund	57,990.81	
Electric Vehicle Charging System Subaccount	29,259.27	
Hydrogen Fueling System Subaccount	29,259.27	
General Fund	888,977.41	1,111,715.29
TOTAL		8,535,270.64
COUNTY OF MAUI		
State Highway Special Fund	954,931.22	
State Airports Special Fund	59,731.52	
State Boating Special Fund	23,553.36	1,038,216.10
County Fuel Tax:		
Island of Lanai	17,832.12	
Island of Molokai	0.00	
Island of Maui	1,359,019.65	1,376,851.77
SUB-TOTAL		2,415,067.87
Environmental Response Revolving Fund	18,223.64	
Energy Security Special Fund	14,578.91	
Energy Systems Development Special Fund	18,223.64	
Electric Vehicle Charging System Subaccount	10,934.18	
Hydrogen Fueling System Subaccount	10,934.18	
General Fund	309,801.88	382,696.43
TOTAL		2,797,764.30
COUNTY OF HAWAII		
State Highway Special Fund	2,146,575.60	
State Airports Special Fund	43,729.80	
State Boating Special Fund	52,410.17	2,242,715.57
County Fuel Tax		3,042,031.53
SUB-TOTAL		5,284,747.10
Environmental Response Revolving Fund	25,405.76	
Energy Security Special Fund	20,324.61	
Energy Systems Development Special Fund	25,405.76	
Electric Vehicle Charging System Subaccount	15,243.46	
Hydrogen Fueling System Subaccount	15,243.46	
General Fund	431,897.88	533,520.93
TOTAL		5,818,268.03
COUNTY OF KAUAI		
State Highway Special Fund	449,067.39	
State Airports Special Fund	24,014.24	
State Boating Special Fund	9,071.83	482,153.46
County Fuel Tax		449,043.92
SUB-TOTAL		931,197.38
Environmental Response Revolving Fund	7,113.31	
Energy Security Special Fund	5,690.64	
Energy Systems Development Special Fund	7,113.31	
Electric Vehicle Charging System Subaccount	4,267.98	
Hydrogen Fueling System Subaccount	4,267.98	
General Fund	120,926.20	149,379.42
TOTAL		1,080,576.80
SUMMARY		
State Highway Special Fund	7,136,246.71	
State Airports Special Fund	253,283.95	
State Boating Special Fund	158,012.83	7,547,543.49
County Fuel Tax		8,507,024.21
SUB-TOTAL		16,054,567.70 *
Environmental Response Revolving Fund	104,120.84	
Energy Security Special Fund	93,444.56	
Energy Systems Development Special Fund	108,733.52	
Electric Vehicle Charging System Subaccount	59,704.89	
Hydrogen Fueling System Subaccount	59,704.89	
General Fund	1,751,603.37	2,177,312.07
TOTAL		18,231,879.77

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 \$16,055,643.08 in July 2025, of which \$1,075.38 could not be distributed because the required tax returns were not yet available.