

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,511,956 *	3,435,347.01	3,542,250.22	6,977,597.23
Diesel Oil (off-highway)	4,619,036	46,190.36		46,190.36
Diesel Oil (highway)	1,976,791	316,286.53	326,170.51	642,457.04
Liquefied Petroleum Gas	86	4.48	4.64	9.12
Small Boats (gas)	83,683	13,389.28	13,807.70	27,196.98
Small Boats (diesel oil)	171,312	1,713.12		1,713.12
Aviation fuel	12,732,832	127,328.32		127,328.32
Other fuel 1/	120,527	4,762.65	9,788.27	14,550.92
SUB-TOTAL	41,216,223	3,945,021.75	3,892,021.34	7,837,043.09
ERT - Petroleum Products	1,108,405	1,163,824.86		1,163,824.86
ERT - Fossil Fuels (MMBtu)	473,726	90,007.94		90,007.94
SUB-TOTAL		1,253,832.80		1,253,832.80
TOTAL		5,198,854.55	3,892,021.34	9,090,875.89
COUNTY OF MAUI				
Gasoline	5,445,245 *	869,570.90	1,304,189.52	2,173,760.42
Diesel Oil (off-highway)	3,807,875	38,078.75		38,078.75
Diesel Oil (highway)	583,324	93,331.84	139,997.76	233,329.60
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,197	671.52	1,007.28	1,678.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	6,322,136	63,221.36		63,221.36
Other fuel 1/	(9,229)	(552.65)	(433.07)	(985.72)
SUB-TOTAL	16,153,548	1,064,321.72	1,444,761.49	2,509,083.21
ERT - Petroleum Products	431,138	452,695.03		452,695.03
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		452,695.03		452,695.03
TOTAL 3/		1,517,016.75	1,444,761.49	2,961,778.24
COUNTY OF HAWAII				
Gasoline	7,004,255 *	1,118,799.35	1,608,093.76	2,726,893.11
Diesel Oil (off-highway)	2,871,215	28,712.15		28,712.15
Diesel Oil (highway)	1,128,387	180,541.92	259,529.01	440,070.93
Liquefied Petroleum Gas	26	1.35	1.98	3.33
Small Boats (gas)	33,667	5,386.72	7,743.41	13,130.13
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,979,834	39,798.34		39,798.34
Other fuel 1/	413,626	8,210.44	430.26	8,640.70
SUB-TOTAL	15,431,010	1,381,450.27	1,875,798.42	3,257,248.69
ERT - Petroleum Products	387,512	406,887.93		406,887.93
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		406,887.93		406,887.93
TOTAL		1,788,338.20	1,875,798.42	3,664,136.62
COUNTY OF KAUAI				
Gasoline	2,450,606 *	391,851.26	416,324.56	808,175.82
Diesel Oil (off-highway)	853,789	8,537.89		8,537.89
Diesel Oil (highway)	281,091	44,974.56	47,785.47	92,760.03
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	8,134	1,301.44	1,382.78	2,684.22
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,144,744	31,447.44		31,447.44
Other fuel 1/	1,211,143	24,226.30	0.00	24,226.30
SUB-TOTAL	7,949,507	502,338.89	465,492.81	967,831.70
ERT - Petroleum Products	151,064	158,617.13		158,617.13
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		158,617.13		158,617.13
TOTAL		660,956.02	465,492.81	1,126,448.83
SUMMARY				
Gasoline	36,412,062	5,815,568.52	6,870,858.06	12,686,426.58
Diesel Oil (off-highway)	12,151,915	121,519.15		121,519.15
Diesel Oil (highway)	3,969,593	635,134.85	773,482.75	1,408,617.60
Liquefied Petroleum Gas	112	5.83	6.62	12.45
Small Boats (gas)	129,681	20,748.96	23,941.17	44,690.13
Small Boats (diesel oil)	171,312	1,713.12		1,713.12
Aviation fuel	26,179,546	261,795.46		261,795.46
Other fuel 1/	1,736,067	36,646.74	9,785.46	46,432.20
SUB-TOTAL	80,750,288	6,893,132.63	7,678,074.06	14,571,206.69 **
ERT - Petroleum Products	2,078,119	2,182,024.95		2,182,024.95
ERT - Fossil Fuels (MMBtu)	473,726	90,007.94		90,007.94
SUB-TOTAL		2,272,032.89		2,272,032.89
TOTAL		9,165,165.52	7,678,074.06	16,843,239.58

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

**Fuel tax collections were \$14,569,958.99 in August 2025. A total of \$1,247.7 0 in undistributed fuel taxes from previous months were included in the August 20245 report.

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
	1,426,681.33	18,080.16	0.00	1,444,761.49

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) - AUGUST 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	43,773	6,565.95	7,222.55	13,788.50
County of Maui	11,122	1,668.30	2,669.28	4,337.58
County of Hawaii	12,543	1,881.45	2,884.89	4,766.34
County of Kauai	1,638	245.70	278.46	524.16
TOTAL	69,076	10,361.40	13,055.18	23,416.58

LIQUID FUEL TAX ALLOCATION BY FUND - AUGUST 2025*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,779,516.50	
State Airports Special Fund	127,328.32	
State Boating Special Fund	77,097.14	3,983,941.96
County Fuel Tax		3,853,101.13
SUB-TOTAL		7,837,043.09
Environmental Response Revolving Fund	60,157.49	
Energy Security Special Fund	58,547.97	
Energy Systems Development Special Fund	64,894.75	
Electric Vehicle Charging System Subaccount	33,252.14	
Hydrogen Fueling System Subaccount	33,252.14	
General Fund	1,003,728.31	1,253,832.80
TOTAL		9,090,875.89
COUNTY OF MAUI		
State Highway Special Fund	991,089.36	
State Airports Special Fund	63,221.36	
State Boating Special Fund	24,458.62	1,078,769.34
County Fuel Tax:		
Island of Lanai	17,899.36	
Island of Molokai	0.00	
Island of Maui	1,412,414.52	1,430,313.88
SUB-TOTAL		2,509,083.22
Environmental Response Revolving Fund	21,556.91	
Energy Security Special Fund	17,245.52	
Energy Systems Development Special Fund	21,556.91	
Electric Vehicle Charging System Subaccount	12,934.14	
Hydrogen Fueling System Subaccount	12,934.14	
General Fund	366,467.41	452,695.03
TOTAL		2,961,778.25
COUNTY OF HAWAII		
State Highway Special Fund	1,328,235.41	
State Airports Special Fund	39,798.34	
State Boating Special Fund	32,174.50	1,400,208.25
County Fuel Tax		1,857,040.44
SUB-TOTAL		3,257,248.69
Environmental Response Revolving Fund	19,375.62	
Energy Security Special Fund	15,500.49	
Energy Systems Development Special Fund	19,375.62	
Electric Vehicle Charging System Subaccount	11,625.37	
Hydrogen Fueling System Subaccount	11,625.37	
General Fund	329,385.46	406,887.93
TOTAL		3,664,136.62
COUNTY OF KAUAI		
State Highway Special Fund	466,182.54	
State Airports Special Fund	31,447.44	
State Boating Special Fund	9,363.83	506,993.81
County Fuel Tax		460,837.88
SUB-TOTAL		967,831.69
Environmental Response Revolving Fund	7,553.20	
Energy Security Special Fund	6,042.56	
Energy Systems Development Special Fund	7,553.20	
Electric Vehicle Charging System Subaccount	4,531.92	
Hydrogen Fueling System Subaccount	4,531.92	
General Fund	128,404.33	158,617.13
TOTAL		1,126,448.82
SUMMARY		
State Highway Special Fund	6,565,023.81	
State Airports Special Fund	261,795.46	
State Boating Special Fund	143,094.09	6,969,913.36
County Fuel Tax		7,601,293.33
SUB-TOTAL		14,571,206.69 *
Environmental Response Revolving Fund	108,643.22	
Energy Security Special Fund	97,336.54	
Energy Systems Development Special Fund	113,380.48	
Electric Vehicle Charging System Subaccount	62,343.57	
Hydrogen Fueling System Subaccount	62,343.57	
General Fund	1,827,985.51	2,272,032.89
TOTAL		16,843,239.58

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

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