

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	22,299,500 *	3,546,768.50	3,656,150.86	7,202,919.36
Diesel Oil (off-highway)	6,717,501	67,175.01		67,175.01
Diesel Oil (highway)	2,011,548	321,847.68	331,905.42	653,753.10
Liquefied Petroleum Gas	104	5.40	5.62	11.02
Small Boats (gas)	89,550	14,328.00	14,775.76	29,103.76
Small Boats (diesel oil)	115,069	1,150.69		1,150.69
Aviation fuel	13,121,527	131,215.27		131,215.27
Other fuel 1/	112,942	4,517.68	9,374.19	13,891.87
SUB-TOTAL	44,467,741	4,087,008.23	4,012,211.85	8,099,220.08
ERT - Petroleum Products	1,067,618	1,120,998.40		1,120,998.40
ERT - Fossil Fuels (MMBtu)	437,404	83,106.76		83,106.76
SUB-TOTAL		1,204,105.16		1,204,105.16
TOTAL		5,291,113.39	4,012,211.85	9,303,325.24
COUNTY OF MAUI				
Gasoline	5,267,037 *	842,549.82	1,263,807.12	2,106,356.94
Diesel Oil (off-highway)	5,432,265	54,322.65		54,322.65
Diesel Oil (highway)	600,608	96,097.28	144,145.92	240,243.20
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,337	693.92	1,040.88	1,734.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	10,849,094	108,490.94		108,490.94
Other fuel 1/	20,296	529.35	1,375.41	1,904.76
SUB-TOTAL	22,173,637	1,102,683.96	1,410,369.33	2,513,053.29
ERT - Petroleum Products	550,654	578,187.10		578,187.10
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		578,187.10		578,187.10
TOTAL 3/		1,680,871.06	1,410,369.33	3,091,240.39
COUNTY OF HAWAII				
Gasoline	6,280,153 *	1,004,648.68	1,444,165.63	2,448,814.31
Diesel Oil (off-highway)	2,893,158	28,931.58		28,931.58
Diesel Oil (highway)	1,112,538	178,006.08	255,883.74	433,889.82
Liquefied Petroleum Gas	25	1.30	1.90	3.20
Small Boats (gas)	32,501	5,200.16	7,475.23	12,675.39
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	8,153,250	81,532.50		81,532.50
Other fuel 1/	580,732	11,614.63	323.69	11,938.32
SUB-TOTAL	19,052,357	1,309,934.93	1,707,850.19	3,017,785.12
ERT - Petroleum Products	454,165	476,873.58		476,873.58
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		476,873.58		476,873.58
TOTAL		1,786,808.51	1,707,850.19	3,494,658.70
COUNTY OF KAUAI				
Gasoline	2,562,821	410,051.36	435,679.57	845,730.93
Diesel Oil (off-highway)	674,429	6,744.29		6,744.29
Diesel Oil (highway)	273,191	43,710.56	46,442.47	90,153.03
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	6,780	1,084.80	1,152.60	2,237.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,449,228	54,492.28		54,492.28
Other fuel 1/	1,377,466	27,551.54	0.00	27,551.54
SUB-TOTAL	10,343,915	543,634.83	483,274.64	1,026,909.47
ERT - Petroleum Products	211,887	222,481.12		222,481.12
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		222,481.12		222,481.12
TOTAL		766,115.95	483,274.64	1,249,390.59
SUMMARY				
Gasoline	36,409,511	5,804,018.36	6,799,803.18	12,603,821.54
Diesel Oil (off-highway)	15,717,353	157,173.53		157,173.53
Diesel Oil (highway)	3,997,885	639,661.60	778,377.55	1,418,039.15
Liquefied Petroleum Gas	129	6.70	7.52	14.22
Small Boats (gas)	133,168	21,306.88	24,444.47	45,751.35
Small Boats (diesel oil)	115,069	1,150.69		1,150.69
Aviation fuel	37,573,099	375,730.99		375,730.99
Other fuel 1/	2,091,436	44,213.20	11,073.29	55,286.49
SUB-TOTAL	96,037,650	7,043,261.95	7,613,706.01	14,656,967.96 **
ERT - Petroleum Products	2,284,324	2,398,540.20		2,398,540.20
ERT - Fossil Fuels (MMBtu)	437,404	83,106.76		83,106.76
SUB-TOTAL		2,481,646.96		2,481,646.96
TOTAL		9,524,908.91	7,613,706.01	17,138,614.92

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

**Fuel tax collections were \$14,719,303.14 in September 2025, of which \$62,335.18 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
	1,390,008.45	20,360.88	0.00	1,410,369.33

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) - SEPTEMBER 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	141,010	21,151.50	23,266.66	44,418.16
County of Maui	1,174	176.10	281.76	457.86
County of Hawaii	1,172	175.80	269.56	445.36
County of Kauai	0	0.00	0.00	0.00
TOTAL	143,356	21,503.40	23,817.98	45,321.38

LIQUID FUEL TAX ALLOCATION BY FUND - SEPTEMBER 2025*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,916,235.03	
State Airports Special Fund	131,215.27	
State Boating Special Fund	79,680.05	4,127,130.35
County Fuel Tax		3,972,089.73
SUB-TOTAL		8,099,220.08
Environmental Response Revolving Fund	57,754.92	
Energy Security Special Fund	55,826.82	
Energy Systems Development Special Fund	62,128.96	
Electric Vehicle Charging System Subaccount	32,028.53	
Hydrogen Fueling System Subaccount	32,028.53	
General Fund	964,337.40	1,204,105.16
TOTAL		9,303,325.24
COUNTY OF MAUI		
State Highway Special Fund	984,251.09	
State Airports Special Fund	108,490.94	
State Boating Special Fund	24,045.62	1,116,787.65
County Fuel Tax:		
Island of Lanai	20,157.27	
Island of Molokai	0.00	
Island of Maui	1,376,108.37	1,396,265.64
SUB-TOTAL		2,513,053.29
Environmental Response Revolving Fund	27,532.72	
Energy Security Special Fund	22,026.18	
Energy Systems Development Special Fund	27,532.72	
Electric Vehicle Charging System Subaccount	16,519.63	
Hydrogen Fueling System Subaccount	16,519.63	
General Fund	468,056.22	578,187.10
TOTAL		3,091,240.39
COUNTY OF HAWAII		
State Highway Special Fund	1,216,118.41	
State Airports Special Fund	81,532.50	
State Boating Special Fund	29,362.52	1,327,013.43
County Fuel Tax		1,690,771.69
SUB-TOTAL		3,017,785.12
Environmental Response Revolving Fund	22,708.27	
Energy Security Special Fund	18,166.61	
Energy Systems Development Special Fund	22,708.27	
Electric Vehicle Charging System Subaccount	13,624.96	
Hydrogen Fueling System Subaccount	13,624.96	
General Fund	386,040.51	476,873.58
TOTAL		3,494,658.70
COUNTY OF KAUAI		
State Highway Special Fund	484,251.12	
State Airports Special Fund	54,492.28	
State Boating Special Fund	9,724.18	548,467.58
County Fuel Tax		478,441.89
SUB-TOTAL		1,026,909.47
Environmental Response Revolving Fund	10,594.34	
Energy Security Special Fund	8,475.47	
Energy Systems Development Special Fund	10,594.34	
Electric Vehicle Charging System Subaccount	6,356.60	
Hydrogen Fueling System Subaccount	6,356.60	
General Fund	180,103.77	222,481.12
TOTAL		1,249,390.59
SUMMARY		
State Highway Special Fund	6,600,855.65	
State Airports Special Fund	375,730.99	
State Boating Special Fund	142,812.37	7,119,399.01
County Fuel Tax		7,537,568.95
SUB-TOTAL		14,656,967.96 *
Environmental Response Revolving Fund	118,590.25	
Energy Security Special Fund	104,495.08	
Energy Systems Development Special Fund	122,964.29	
Electric Vehicle Charging System Subaccount	68,529.72	
Hydrogen Fueling System Subaccount	68,529.72	
General Fund	1,998,537.90	2,481,646.96
TOTAL		17,138,614.92

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 \$14,719,303.14 in September 2025, of which \$62,335.18 could not be distributed because the required tax returns were not yet available.