

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,937,666 *	3,342,985.86	3,446,970.13	6,789,955.99
Diesel Oil (off-highway)	6,794,025	67,940.25		67,940.25
Diesel Oil (highway)	1,960,564	313,684.86	323,493.07	637,177.93
Liquefied Petroleum Gas	82	4.26	4.43	8.69
Small Boats (gas)	86,580	13,852.80	14,285.70	28,138.50
Small Boats (diesel oil)	128,856	1,288.56		1,288.56
Aviation fuel	11,602,475	116,024.75		116,024.75
Other fuel 1/	113,969	4,558.76	9,459.43	14,018.19
SUB-TOTAL	41,624,217	3,860,340.10	3,794,212.76	7,654,552.86
ERT - Petroleum Products	845,465	887,738.40		887,738.40
ERT - Fossil Fuels (MMBtu)	462,267	87,830.73		87,830.73
SUB-TOTAL		975,569.13		975,569.13
TOTAL		4,835,909.23	3,794,212.76	8,630,121.99
COUNTY OF MAUI				
Gasoline	4,936,078 *	789,118.78	1,183,612.80	1,972,731.58
Diesel Oil (off-highway)	3,938,940	39,389.40		39,389.40
Diesel Oil (highway)	535,416	85,666.56	128,499.84	214,166.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,135	661.60	992.40	1,654.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	14,153,550	141,535.50		141,535.50
Other fuel 1/	15,297	398.70	1,037.94	1,436.64
SUB-TOTAL	23,583,416	1,056,770.54	1,314,142.98	2,370,913.52
ERT - Petroleum Products	485,973	510,271.87		510,271.87
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		510,271.87		510,271.87
TOTAL 3/		1,567,042.41	1,314,142.98	2,881,185.39
COUNTY OF HAWAII				
Gasoline	7,049,671 *	1,126,353.61	1,618,980.58	2,745,334.19
Diesel Oil (off-highway)	2,347,992	23,479.92		23,479.92
Diesel Oil (highway)	1,088,122	174,099.52	250,268.06	424,367.58
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	26,217	4,194.72	6,029.91	10,224.63
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	10,851,438	108,514.38		108,514.38
Other fuel 1/	281,804	5,649.03	255.79	5,904.82
SUB-TOTAL	21,645,244	1,442,291.18	1,875,534.34	3,317,825.52
ERT - Petroleum Products	440,462	462,484.64		462,484.64
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		462,484.64		462,484.64
TOTAL		1,904,775.82	1,875,534.34	3,780,310.16
COUNTY OF KAUAI				
Gasoline	2,573,152 *	411,588.37	437,304.43	848,892.80
Diesel Oil (off-highway)	660,849	6,608.49		6,608.49
Diesel Oil (highway)	272,582	43,613.12	46,338.94	89,952.06
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	6,905,853	69,058.53		69,058.53
Other fuel 1/	1,359,829	27,199.28	0.00	27,199.28
SUB-TOTAL	11,772,265	558,067.79	483,643.37	1,041,711.16
ERT - Petroleum Products	215,524	226,300.29		226,300.29
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		226,300.29		226,300.29
TOTAL		784,368.08	483,643.37	1,268,011.45
SUMMARY				
Gasoline	35,496,567	5,670,046.62	6,686,867.94	12,356,914.56
Diesel Oil (off-highway)	13,741,806	137,418.06		137,418.06
Diesel Oil (highway)	3,856,684	617,064.06	748,599.91	1,365,663.97
Liquefied Petroleum Gas	82	4.26	4.43	8.69
Small Boats (gas)	116,932	18,709.12	21,308.01	40,017.13
Small Boats (diesel oil)	128,856	1,288.56		1,288.56
Aviation fuel	43,513,316	435,133.16		435,133.16
Other fuel 1/	1,770,899	37,805.77	10,753.16	48,558.93
SUB-TOTAL	98,625,142	6,917,469.61	7,467,533.45	14,385,003.06 **
ERT - Petroleum Products	1,987,424	2,086,795.20		2,086,795.20
ERT - Fossil Fuels (MMBtu)	462,267	87,830.73		87,830.73
SUB-TOTAL		2,174,625.93		2,174,625.93
TOTAL		9,092,095.54	7,467,533.45	16,559,628.99

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

**Fuel tax collections were \$14,384,980.87 in October 2025. A total of \$22.19 in undistributed fuel taxes from previous months were included in the October 2025 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
	1,295,680.02	18,462.96	0.00	1,314,142.98

Penalty and Interest

First District	113.79
Second District	237.54
Third District	6,572.14
Fourth District	2,324.74
TOTAL	9,248.21

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) - OCTOBER 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	46,938	7,040.70	7,744.78	14,785.48
County of Maui	4,358	653.70	1,045.92	1,699.62
County of Hawaii	10,625	1,593.75	2,443.75	4,037.50
County of Kauai	773	115.95	131.41	247.36
TOTAL	62,694	9,404.10	11,365.86	20,769.96

LIQUID FUEL TAX ALLOCATION BY FUND - OCTOBER 2025*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,706,872.20	
State Airports Special Fund	116,024.75	
State Boating Special Fund	75,385.28	3,898,282.23
County Fuel Tax		3,756,270.63
SUB-TOTAL		7,654,552.86
Environmental Response Revolving Fund	46,895.93	
Energy Security Special Fund	47,686.62	
Energy Systems Development Special Fund	51,518.60	
Electric Vehicle Charging System Subaccount	25,363.95	
Hydrogen Fueling System Subaccount	25,363.95	
General Fund	778,740.08	975,569.13
TOTAL		8,630,121.99
COUNTY OF MAUI		
State Highway Special Fund	906,082.69	
State Airports Special Fund	141,535.50	
State Boating Special Fund	22,293.78	1,069,911.97
County Fuel Tax:		
Island of Lanai	18,278.33	
Island of Molokai	0.00	
Island of Maui	1,282,723.22	1,301,001.55
SUB-TOTAL		2,370,913.52
Environmental Response Revolving Fund	24,298.66	
Energy Security Special Fund	19,438.93	
Energy Systems Development Special Fund	24,298.66	
Electric Vehicle Charging System Subaccount	14,579.20	
Hydrogen Fueling System Subaccount	14,579.20	
General Fund	413,077.22	510,271.87
TOTAL		2,881,185.39
COUNTY OF HAWAII		
State Highway Special Fund	1,320,439.03	
State Airports Special Fund	108,514.38	
State Boating Special Fund	32,093.11	1,461,046.52
County Fuel Tax		1,856,779.00
SUB-TOTAL		3,317,825.52
Environmental Response Revolving Fund	22,023.08	
Energy Security Special Fund	17,618.46	
Energy Systems Development Special Fund	22,023.08	
Electric Vehicle Charging System Subaccount	13,213.85	
Hydrogen Fueling System Subaccount	13,213.85	
General Fund	374,392.32	462,484.64
TOTAL		3,780,310.16
COUNTY OF KAUAI		
State Highway Special Fund	484,119.17	
State Airports Special Fund	69,058.53	
State Boating Special Fund	9,726.52	562,904.22
County Fuel Tax		478,806.94
SUB-TOTAL		1,041,711.16
Environmental Response Revolving Fund	10,776.20	
Energy Security Special Fund	8,620.96	
Energy Systems Development Special Fund	10,776.20	
Electric Vehicle Charging System Subaccount	6,465.72	
Hydrogen Fueling System Subaccount	6,465.72	
General Fund	183,195.49	226,300.29
TOTAL		1,268,011.45
SUMMARY		
State Highway Special Fund	6,417,513.09	
State Airports Special Fund	435,133.16	
State Boating Special Fund	139,498.69	6,992,144.94
County Fuel Tax		7,392,858.12
SUB-TOTAL		14,385,003.06 *
Environmental Response Revolving Fund	103,993.87	
Energy Security Special Fund	93,364.97	
Energy Systems Development Special Fund	108,616.54	
Electric Vehicle Charging System Subaccount	59,622.72	
Hydrogen Fueling System Subaccount	59,622.72	
General Fund	1,749,405.11	2,174,625.93
TOTAL		16,559,628.99

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 \$14,384,980.87 in October 2025. A total of \$22.19 in undistributed fuel taxes from previous months were included in the October 2025 report.