

LIQUID FUEL TAX BASE & TAX COLLECTIONS - NOVEMBER 2025\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,487,090 *	3,431,582.95	3,538,383.28	6,969,966.23
Diesel Oil (off-highway)	7,239,877	72,398.77		72,398.77
Diesel Oil (highway)	(2,683)	(429.28)	(442.70)	(871.98)
Liquefied Petroleum Gas	96	5.00	5.18	10.18
Small Boats (gas)	91,873	14,699.68	15,159.05	29,858.73
Small Boats (diesel oil)	165,164	1,651.64		1,651.64
Aviation fuel	5,612,548	56,125.48		56,125.48
Other fuel 1/	120,298	4,762.40	9,802.13	14,564.53
SUB-TOTAL	34,714,263	3,580,796.64	3,562,906.94	7,143,703.58
ERT - Petroleum Products	1,108,482	1,163,906.05		1,163,906.05
ERT - Fossil Fuels (MMBtu)	479,339	91,074.41		91,074.41
SUB-TOTAL		1,254,980.46		1,254,980.46
TOTAL		4,835,777.10	3,562,906.94	8,398,684.04
COUNTY OF MAUI				
Gasoline	5,121,449 *	817,863.59	1,226,638.56	2,044,502.15
Diesel Oil (off-highway)	4,983,239	49,832.39		49,832.39
Diesel Oil (highway)	598,626	95,780.16	143,670.24	239,450.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,547	727.52	1,091.28	1,818.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,415,374	54,153.74		54,153.74
Other fuel 1/	18,666	480.90	1,293.88	1,774.78
SUB-TOTAL	16,141,901	1,018,838.30	1,372,693.96	2,391,532.26
ERT - Petroleum Products	503,885	529,079.01		529,079.01
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		529,079.01		529,079.01
TOTAL 3/		1,547,917.31	1,372,693.96	2,920,611.27
COUNTY OF HAWAII				
Gasoline	7,041,746 *	1,125,308.96	1,617,500.30	2,742,809.26
Diesel Oil (off-highway)	3,187,462	31,874.62		31,874.62
Diesel Oil (highway)	1,188,246	190,119.36	273,296.58	463,415.94
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	27,193	4,350.88	6,254.39	10,605.27
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,455,186	34,551.86		34,551.86
Other fuel 1/	614,926	12,451.72	0.00	12,451.72
SUB-TOTAL	15,514,759	1,398,657.40	1,897,051.27	3,295,708.67
ERT - Petroleum Products	421,848	442,940.57		442,940.57
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		442,940.57		442,940.57
TOTAL		1,841,597.97	1,897,051.27	3,738,649.24
COUNTY OF KAUAI				
Gasoline	2,464,363 *	394,102.33	418,719.86	812,822.19
Diesel Oil (off-highway)	707,111	7,071.11		7,071.11
Diesel Oil (highway)	292,259	46,761.44	49,684.03	96,445.47
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	2,629,157	26,291.57		26,291.57
Other fuel 1/	1,434,318	28,688.42	0.00	28,688.42
SUB-TOTAL	7,527,208	502,914.87	468,403.89	971,318.76
ERT - Petroleum Products	164,203	172,413.27		172,413.27
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		172,413.27		172,413.27
TOTAL		675,328.14	468,403.89	1,143,732.03
SUMMARY				
Gasoline	36,114,648	5,768,857.83	6,801,242.00	12,570,099.83
Diesel Oil (off-highway)	16,117,689	161,176.89		161,176.89
Diesel Oil (highway)	2,076,448	332,231.68	466,208.15	798,439.83
Liquefied Petroleum Gas	96	5.00	5.18	10.18
Small Boats (gas)	123,613	19,778.08	22,504.72	42,282.80
Small Boats (diesel oil)	165,164	1,651.64		1,651.64
Aviation fuel	17,112,265	171,122.65		171,122.65
Other fuel 1/	2,188,208	46,383.44	11,096.01	57,479.45
SUB-TOTAL	73,898,131	6,501,207.21	7,301,056.06	13,802,263.27 **
ERT - Petroleum Products	2,198,418	2,308,338.90		2,308,338.90
ERT - Fossil Fuels (MMBtu)	479,339	91,074.41		91,074.41
SUB-TOTAL		2,399,413.31		2,399,413.31
TOTAL		8,900,620.52	7,301,056.06	16,201,676.58

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

\*\*Fuel tax collections were \$14,500,202.03 in November 2025, of which \$697,938.76. 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
	1,350,955.96	21,738.00	0.00	1,372,693.96

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 <sup>3/</sup>	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 <sup>1/</sup>	105.0	0.0	105.0
All Counties, per million BTU of fossil fuels <sup>2/</sup>	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 <sup>3/</sup>	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 <sup>3/</sup>	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

<sup>1/</sup> Does not include aviation fuel.  
<sup>2/</sup> Does not include petroleum products. BTU = British thermal unit.  
<sup>3/</sup> Effective July 1, 2020, pursuant to Maui County Resolution No. 20-82.

OFF-HIGHWAY USE REFUNDS (GASOLINE) - NOVEMBER 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	42,343	6,351.45	6,986.60	13,338.05
County of Maui	10,455	1,568.25	2,509.20	4,077.45
County of Hawaii	9,136	1,370.40	2,101.28	3,471.68
County of Kauai	1,305	195.75	221.85	417.60
TOTAL	63,239	9,485.85	11,818.93	21,304.78

LIQUID FUEL TAX ALLOCATION BY FUND - NOVEMBER 2025\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,489,424.45	
State Airports Special Fund	56,125.48	
State Boating Special Fund	70,875.78	3,616,425.71
County Fuel Tax		3,527,277.87
SUB-TOTAL		7,143,703.58
Environmental Response Revolving Fund	60,217.49	
Energy Security Special Fund	58,719.45	
Energy Systems Development Special Fund	65,010.88	
Electric Vehicle Charging System Subaccount	33,254.46	
Hydrogen Fueling System Subaccount	33,254.46	
General Fund	1,004,523.72	1,254,980.46
TOTAL		8,398,684.04
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	955,037.71	
State Airports Special Fund	54,153.74	
State Boating Special Fund	23,373.79	1,032,565.24
County Fuel Tax:		
Island of Lanai	21,520.62	
Island of Molokai	0.00	
Island of Maui	1,337,446.40	1,358,967.02
SUB-TOTAL		2,391,532.26
Environmental Response Revolving Fund	25,194.24	
Energy Security Special Fund	20,155.39	
Energy Systems Development Special Fund	25,194.24	
Electric Vehicle Charging System Subaccount	15,116.54	
Hydrogen Fueling System Subaccount	15,116.54	
General Fund	428,302.06	529,079.01
TOTAL		2,920,611.27
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,350,464.48	
State Airports Special Fund	34,551.86	
State Boating Special Fund	32,611.57	1,417,627.91
County Fuel Tax		1,878,080.76
SUB-TOTAL		3,295,708.67
Environmental Response Revolving Fund	21,092.41	
Energy Security Special Fund	16,873.93	
Energy Systems Development Special Fund	21,092.41	
Electric Vehicle Charging System Subaccount	12,655.44	
Hydrogen Fueling System Subaccount	12,655.44	
General Fund	358,570.94	442,940.57
TOTAL		3,738,649.24
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	471,857.07	
State Airports Special Fund	26,291.57	
State Boating Special Fund	9,450.27	507,598.91
County Fuel Tax		463,719.85
SUB-TOTAL		971,318.76
Environmental Response Revolving Fund	8,210.16	
Energy Security Special Fund	6,568.12	
Energy Systems Development Special Fund	8,210.16	
Electric Vehicle Charging System Subaccount	4,926.09	
Hydrogen Fueling System Subaccount	4,926.09	
General Fund	139,572.65	172,413.27
TOTAL		1,143,732.03
<b>SUMMARY</b>		
State Highway Special Fund	6,266,783.71	
State Airports Special Fund	171,122.65	
State Boating Special Fund	136,311.41	6,574,217.77
County Fuel Tax		7,228,045.50
SUB-TOTAL		13,802,263.27 *
Environmental Response Revolving Fund	114,714.30	
Energy Security Special Fund	102,316.89	
Energy Systems Development Special Fund	119,507.69	
Electric Vehicle Charging System Subaccount	65,952.53	
Hydrogen Fueling System Subaccount	65,952.53	
General Fund	1,930,969.37	2,399,413.31
TOTAL		16,201,676.58

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 \$14,500,202.03 in November 2025, of which \$697,938.76. could not be distributed because the required tax returns were not yet available.