

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,132,157 *	3,219,421.77	3,319,910.24	6,539,332.01
Diesel Oil (off-highway)	6,664,022	66,640.22		66,640.22
Diesel Oil (highway)	1,888,719	302,195.01	311,638.66	613,833.67
Liquefied Petroleum Gas	47	2.44	2.54	4.98
Small Boats (gas)	63,992	10,238.72	10,558.68	20,797.40
Small Boats (diesel oil)	181,627	1,816.27		1,816.27
Aviation fuel	5,835,154	58,351.54		58,351.54
Other fuel 1/	110,435	4,417.40	9,166.10	13,583.50
SUB-TOTAL	34,876,153	3,663,083.37	3,651,276.22	7,314,359.59
ERT - Petroleum Products	1,058,418	1,111,339.30		1,111,339.30
ERT - Fossil Fuels (MMBtu)	494,599	93,973.81		93,973.81
SUB-TOTAL		1,205,313.11		1,205,313.11
TOTAL		4,868,396.48	3,651,276.22	8,519,672.70
COUNTY OF MAUI				
Gasoline	4,749,815	759,970.40	1,139,955.60	1,899,926.00
Diesel Oil (off highway)	4,007,008	40,070.08		40,070.08
Diesel Oil (highway)	497,620	79,619.20	119,428.80	199,048.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,988	638.08	957.12	1,595.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	6,471,060	64,710.60		64,710.60
Other fuel 1/	14,096	365.43	966.00	1,331.43
SUB-TOTAL	15,743,587	945,373.79	1,261,307.52	2,206,681.31
ERT - Petroleum Products	468,489	491,913.63		491,913.63
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		491,913.63		491,913.63
TOTAL 3/		1,437,287.42	1,261,307.52	2,698,594.94
COUNTY OF HAWAII				
Gasoline	6,657,686	1,065,229.76	1,531,267.78	2,596,497.54
Diesel Oil (off highway)	2,594,195	25,941.95		25,941.95
Diesel Oil (highway)	1,019,622	163,139.52	234,513.06	397,652.58
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	31,533	5,045.28	7,252.59	12,297.87
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,886,904	38,869.04		38,869.04
Other fuel 1/	584,946	11,647.20	341.20	11,988.40
SUB-TOTAL	14,774,886	1,309,872.75	1,773,374.63	3,083,247.38
ERT - Petroleum Products	380,979	400,027.46		400,027.46
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		400,027.46		400,027.46
TOTAL		1,709,900.21	1,773,374.63	3,483,274.84
COUNTY OF KAUAI				
Gasoline	2,239,765	358,362.40	380,760.05	739,122.45
Diesel Oil (off highway)	630,869	6,308.69		6,308.69
Diesel Oil (highway)	257,639	41,222.24	43,798.63	85,020.87
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	6,628	1,060.48	1,126.76	2,187.24
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,507,420	25,074.20		25,074.20
Other fuel 1/	1,214,292	24,287.94	0.00	24,287.94
SUB-TOTAL	6,856,613	456,315.95	425,685.44	882,001.39
ERT - Petroleum Products	136,733	143,569.56		143,569.56
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		143,569.56		143,569.56
TOTAL		599,885.51	425,685.44	1,025,570.95
SUMMARY				
Gasoline	33,779,423	5,402,984.33	6,371,893.67	11,774,878.00
Diesel Oil (off highway)	13,896,094	138,960.94		138,960.94
Diesel Oil (highway)	3,663,600	586,175.97	709,379.15	1,295,555.12
Liquefied Petroleum Gas	47	2.44	2.54	4.98
Small Boats (gas)	106,141	16,982.56	19,895.15	36,877.71
Small Boats (diesel oil)	181,627	1,816.27		1,816.27
Aviation fuel	18,700,538	187,005.38		187,005.38
Other fuel 1/	1,923,769	40,717.97	10,473.30	51,191.27
SUB-TOTAL	72,251,239	6,374,645.86	7,111,643.81	13,486,289.67 **
ERT - Petroleum Products	2,044,619	2,146,849.95		2,146,849.95
ERT - Fossil Fuels (MMBtu)	494,599	93,973.81		93,973.81
SUB-TOTAL		2,240,823.76		2,240,823.76
TOTAL		8,615,469.62	7,111,643.81	15,727,113.43

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

**Fuel tax collections were \$13,486,428.05 in December 2025, of which \$138.38 could not be distributed because the required tax returns were not yet available.

1/ Other fuel includes Ethanol, Methanol, Biodiesel, Naptha, 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
	1,241,950.08	19,357.44	0.00	1,261,307.52

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) - DECEMBER 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	11,489	1,723.35	1,895.69	3,619.04
County of Maui	0	0.00	0.00	0.00
County of Hawaii	0	0.00	0.00	0.00
County of Kauai	0	0.00	0.00	0.00
TOTAL	11,489	1,723.35	1,895.69	3,619.04

LIQUID FUEL TAX ALLOCATION BY FUND - DECEMBER 2025*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,568,684.51	
State Airports Special Fund	58,351.54	
State Boating Special Fund	72,560.08	3,699,596.13
County Fuel Tax		3,614,763.46
SUB-TOTAL		7,314,359.59
Environmental Response Revolving Fund	57,866.91	
Energy Security Special Fund	57,174.71	
Energy Systems Development Special Fund	62,812.90	
Electric Vehicle Charging System Subaccount	31,752.55	
Hydrogen Fueling System Subaccount **Fuel tax collections	31,752.55	
General Fund	963,953.49	1,205,313.11
TOTAL		8,519,672.70
COUNTY OF MAUI		
State Highway Special Fund	871,856.56	
State Airports Special Fund	64,710.60	
State Boating Special Fund	21,419.71	957,986.87
County Fuel Tax:		
Island of Lanai	19,163.87	
Island of Molokai	0.00	
Island of Maui	1,229,530.58	1,248,694.45
SUB-TOTAL		2,206,681.31
Environmental Response Revolving Fund	23,424.46	
Energy Security Special Fund	18,739.57	
Energy Systems Development Special Fund	23,424.46	
Electric Vehicle Charging System Subaccount	14,054.68	
Hydrogen Fueling System Subaccount	14,054.68	
General Fund	398,215.78	491,913.63
TOTAL		2,698,594.94
COUNTY OF HAWAII		
State Highway Special Fund	1,258,293.67	
State Airports Special Fund	38,869.04	
State Boating Special Fund	30,443.78	1,327,606.49
County Fuel Tax		1,755,640.88
SUB-TOTAL		3,083,247.38
Environmental Response Revolving Fund	19,048.93	
Energy Security Special Fund	15,239.14	
Energy Systems Development Special Fund	19,048.93	
Electric Vehicle Charging System Subaccount	11,429.36	
Hydrogen Fueling System Subaccount	11,429.36	
General Fund	323,831.74	400,027.46
TOTAL		3,483,274.84
COUNTY OF KAUAI		
State Highway Special Fund	426,929.33	
State Airports Special Fund	25,074.20	
State Boating Special Fund	8,569.27	460,572.80
County Fuel Tax		421,428.59
SUB-TOTAL		882,001.39
Environmental Response Revolving Fund	6,836.65	
Energy Security Special Fund	5,469.32	
Energy Systems Development Special Fund	6,836.65	
Electric Vehicle Charging System Subaccount	4,101.99	
Hydrogen Fueling System Subaccount	4,101.99	
General Fund	116,222.96	143,569.56
TOTAL		1,025,570.95
SUMMARY		
State Highway Special Fund	6,125,764.07	
State Airports Special Fund	187,005.38	
State Boating Special Fund	132,992.84	6,445,762.29
County Fuel Tax		7,040,527.38
SUB-TOTAL		13,486,289.67 *
Environmental Response Revolving Fund	107,176.95	
Energy Security Special Fund	96,622.74	
Energy Systems Development Special Fund	112,122.94	
Electric Vehicle Charging System Subaccount	61,338.58	
Hydrogen Fueling System Subaccount	61,338.58	
General Fund	1,802,223.97	2,240,823.76
TOTAL		15,727,113.43

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 \$13,486,428.05 in December 2025, of which \$138.38 could not be distributed because the required tax returns were not yet available.