

LIQUID FUEL TAX BASE & TAX COLLECTIONS - JANUARY 2026**

| SOURCE OF REVENUE | GALLONS | STATE TAX | COUNTY TAX | TOTAL TAX |
|--------------------------------------|-------------------|---------------------|---------------------|-------------------------|
| CITY & COUNTY OF HONOLULU | | | | |
| Gasoline | 20,630,022 | 3,300,803.52 | 3,403,953.64 | 6,704,757.16 |
| Diesel Oil (off-highway) | 8,691,041 | 86,910.41 | | 86,910.41 |
| Diesel Oil (highway) | 1,820,917 | 277,440.50 | 285,159.09 | 562,599.59 |
| Liquefied Petroleum Gas | 81 | 4.22 | 4.37 | 8.59 |
| Small Boats (gas) | 31,684 | 10,297.44 | 0.00 | 10,297.44 |
| Small Boats (diesel oil) | 172,687 | 1,726.87 | | 1,726.87 |
| Aviation fuel | 5,858,244 | 58,582.44 | | 58,582.44 |
| Other fuel 1/ | 103,375 | 4,135.00 | 8,580.12 | 12,715.12 |
| SUB-TOTAL | 37,308,051 | 3,739,900.40 | 3,697,697.22 | 7,437,597.62 |
| ERT - Petroleum Products | 1,126,508 | 1,182,833.56 | | 1,182,833.56 |
| ERT - Fossil Fuels (MMBtu) | 529,427 | 100,591.13 | | 100,591.13 |
| SUB-TOTAL | | 1,283,424.69 | | 1,283,424.69 |
| TOTAL | | 5,023,325.09 | 3,697,697.22 | 8,721,022.31 |
| COUNTY OF MAUI | | | | |
| Gasoline | 5,144,067 * | 813,254.82 | 1,218,902.64 | 2,032,157.46 |
| Diesel Oil (off-highway) | 5,187,739 | 51,877.39 | | 51,877.39 |
| Diesel Oil (highway) | 488,089 | 78,094.24 | 117,141.36 | 195,235.60 |
| Liquefied Petroleum Gas | 0 | 0.00 | 0.00 | 0.00 |
| Small Boats (gas) | 4,285 | 685.60 | 1,028.40 | 1,714.00 |
| Small Boats (diesel oil) | 0 | 0.00 | | 0.00 |
| Aviation fuel | 7,408,228 | 74,082.28 | | 74,082.28 |
| Other fuel 1/ | 14,243 | 366.94 | 987.37 | 1,354.31 |
| SUB-TOTAL | 18,246,651 | 1,018,361.27 | 1,338,059.77 | 2,356,421.04 |
| ERT - Petroleum Products | 538,806 | 565,746.27 | | 565,746.27 |
| ERT - Fossil Fuels (MMBtu) | 0 | 0.00 | | 0.00 |
| SUB-TOTAL | | 565,746.27 | | 565,746.27 |
| TOTAL 3/ | | 1,584,107.54 | 1,338,059.77 | 2,922,167.31 |
| COUNTY OF HAWAII | | | | |
| Gasoline | 7,275,150 * | 1,160,126.10 | 1,667,307.72 | 2,827,433.82 |
| Diesel Oil (off-highway) | 3,196,446 | 31,964.46 | | 31,964.46 |
| Diesel Oil (highway) | 1,025,362 | 164,057.92 | 235,833.26 | 399,891.18 |
| Liquefied Petroleum Gas | 0 | 0.00 | 0.00 | 0.00 |
| Small Boats (gas) | 33,468 | 5,354.88 | 7,697.64 | 13,052.52 |
| Small Boats (diesel oil) | 0 | 0.00 | | 0.00 |
| Aviation fuel | 4,826,766 | 48,267.66 | | 48,267.66 |
| Other fuel 1/ | 535,187 | 10,726.18 | 185.48 | 10,911.66 |
| SUB-TOTAL | 16,892,379 | 1,420,497.20 | 1,911,024.10 | 3,331,521.30 |
| ERT - Petroleum Products | 421,100 | 442,155.30 | | 442,155.30 |
| ERT - Fossil Fuels (MMBtu) | 0 | 0.00 | | 0.00 |
| SUB-TOTAL | | 442,155.30 | | 442,155.30 |
| TOTAL | | 1,862,652.50 | 1,911,024.10 | 3,773,676.60 |
| COUNTY OF KAUAI | | | | |
| Gasoline | 2,368,697 | 378,991.52 | 402,678.49 | 781,670.01 |
| Diesel Oil (off-highway) | 738,322 | 7,383.22 | | 7,383.22 |
| Diesel Oil (highway) | 264,408 | 42,305.28 | 44,949.36 | 87,254.64 |
| Liquefied Petroleum Gas | 0 | 0.00 | 0.00 | 0.00 |
| Small Boats (gas) | 6,948 | 1,111.68 | 1,181.16 | 2,292.84 |
| Small Boats (diesel oil) | 0 | 0.00 | | 0.00 |
| Aviation fuel | 2,968,185 | 29,681.85 | | 29,681.85 |
| Other fuel 1/ | 1,524,222 | 30,487.04 | 0.00 | 30,487.04 |
| SUB-TOTAL | 7,870,782 | 489,960.59 | 448,809.01 | 938,769.60 |
| ERT - Petroleum Products | 143,406 | 150,575.87 | | 150,575.87 |
| ERT - Fossil Fuels (MMBtu) | 0 | 0.00 | | 0.00 |
| SUB-TOTAL | | 150,575.87 | | 150,575.87 |
| TOTAL | | 640,536.46 | 448,809.01 | 1,089,345.47 |
| SUMMARY | | | | |
| Gasoline | 35,417,936 | 5,653,175.96 | 6,692,842.49 | 12,346,018.45 |
| Diesel Oil (off-highway) | 17,813,548 | 178,135.48 | | 178,135.48 |
| Diesel Oil (highway) | 3,598,776 | 561,897.94 | 683,083.07 | 1,244,981.01 |
| Liquefied Petroleum Gas | 81 | 4.22 | 4.37 | 8.59 |
| Small Boats (gas) | 76,385 | 17,449.60 | 9,907.20 | 27,356.80 |
| Small Boats (diesel oil) | 172,687 | 1,726.87 | | 1,726.87 |
| Aviation fuel | 21,061,423 | 210,614.23 | | 210,614.23 |
| Other fuel 1/ | 2,177,027 | 45,715.16 | 9,752.97 | 55,468.13 |
| SUB-TOTAL | 80,317,863 | 6,668,719.46 | 7,395,590.10 | 14,064,309.56 ** |
| ERT - Petroleum Products | 2,229,820 | 2,341,311.00 | | 2,341,311.00 |
| ERT - Fossil Fuels (MMBtu) | 529,427 | 100,591.13 | | 100,591.13 |
| SUB-TOTAL | | 2,441,902.13 | | 2,441,902.13 |
| TOTAL | | 9,110,621.59 | 7,395,590.10 | 16,506,211.69 |

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

**Fuel tax collections were \$14,111,452.16 in January 2026, of which \$47,142.60 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 |
|--|----------------|-----------------|-------------------|--------------|
| | 1,320,218.41 | 17,841.36 | 0.00 | 1,338,059.77 |

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) - JANUARY 2026

| | GALLONS | STATE TAX | COUNTY TAX | TOTAL TAX |
|---------------------------|---------------|------------------|------------------|------------------|
| City & County of Honolulu | 0 | 0.00 | 0.00 | 0.00 |
| County of Maui | 65,306 | 9,795.90 | 15,673.44 | 25,469.34 |
| County of Hawaii | 25,986 | 3,897.90 | 5,976.78 | 9,874.68 |
| County of Kauai | 0 | 0.00 | 0.00 | 0.00 |
| TOTAL | 91,292 | 13,693.80 | 21,650.22 | 35,344.02 |

LIQUID FUEL TAX ALLOCATION BY FUND - JANUARY 2026*

| ALLOCATION OF COLLECTIONS | AMOUNT | TOTAL TAX |
|---|--------------|------------------------|
| CITY & COUNTY OF HONOLULU | | |
| State Highway Special Fund | 3,644,504.78 | |
| State Airports Special Fund | 58,582.44 | |
| State Boating Special Fund | 73,790.15 | 3,776,877.37 |
| County Fuel Tax | | 3,660,720.25 |
| SUB-TOTAL | | 7,437,597.62 |
| Environmental Response Revolving Fund | 61,619.68 | |
| Energy Security Special Fund | 60,943.14 | |
| Energy Systems Development Special Fund | 66,913.95 | |
| Electric Vehicle Charging System Subaccount | 33,795.24 | |
| Hydrogen Fueling System Subaccount | 33,795.24 | |
| General Fund | 1,026,357.44 | 1,283,424.69 |
| TOTAL | | 8,721,022.31 |
| COUNTY OF MAUI | | |
| State Highway Special Fund | 934,836.20 | |
| State Airports Special Fund | 74,082.28 | |
| State Boating Special Fund | 22,823.39 | 1,031,741.87 |
| County Fuel Tax: | | |
| Island of Lanai | 17,662.95 | |
| Island of Molokai | 0.00 | |
| Island of Maui | 1,307,016.23 | 1,324,679.18 |
| SUB-TOTAL | | 2,356,421.04 |
| Environmental Response Revolving Fund | 26,940.30 | |
| Energy Security Special Fund | 21,552.24 | |
| Energy Systems Development Special Fund | 26,940.30 | |
| Electric Vehicle Charging System Subaccount | 16,164.18 | |
| Hydrogen Fueling System Subaccount | 16,164.18 | |
| General Fund | 457,985.07 | 565,746.27 |
| TOTAL | | 2,922,167.31 |
| COUNTY OF HAWAII | | |
| State Highway Special Fund | 1,358,507.24 | |
| State Airports Special Fund | 48,267.66 | |
| State Boating Special Fund | 32,832.54 | 1,439,607.44 |
| County Fuel Tax | | 1,891,913.86 |
| SUB-TOTAL | | 3,331,521.30 |
| Environmental Response Revolving Fund | 21,055.01 | |
| Energy Security Special Fund | 16,844.01 | |
| Energy Systems Development Special Fund | 21,055.01 | |
| Electric Vehicle Charging System Subaccount | 12,633.01 | |
| Hydrogen Fueling System Subaccount | 12,633.01 | |
| General Fund | 357,935.25 | 442,155.30 |
| TOTAL | | 3,773,676.60 |
| COUNTY OF KAUAI | | |
| State Highway Special Fund | 455,675.95 | |
| State Airports Special Fund | 29,681.85 | |
| State Boating Special Fund | 9,090.88 | 494,448.68 |
| County Fuel Tax | | 444,320.92 |
| SUB-TOTAL | | 938,769.60 |
| Environmental Response Revolving Fund | 7,170.28 | |
| Energy Security Special Fund | 5,736.22 | |
| Energy Systems Development Special Fund | 7,170.28 | |
| Electric Vehicle Charging System Subaccount | 4,302.17 | |
| Hydrogen Fueling System Subaccount | 4,302.17 | |
| General Fund | 121,894.75 | 150,575.87 |
| TOTAL | | 1,089,345.47 |
| SUMMARY | | |
| State Highway Special Fund | 6,393,524.17 | |
| State Airports Special Fund | 210,614.23 | |
| State Boating Special Fund | 138,536.96 | 6,742,675.36 |
| County Fuel Tax | | 7,321,634.21 |
| SUB-TOTAL | | 14,064,309.56 * |
| Environmental Response Revolving Fund | 116,785.27 | |
| Energy Security Special Fund | 105,075.61 | |
| Energy Systems Development Special Fund | 122,079.54 | |
| Electric Vehicle Charging System Subaccount | 66,894.60 | |
| Hydrogen Fueling System Subaccount | 66,894.60 | |
| General Fund | 1,964,172.51 | 2,441,902.13 |
| TOTAL | | 16,506,211.69 |

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 \$14,111,452.16 in January 2026, of which \$47,142.60 could not be distributed because the required tax returns were not yet available.