

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,474,803 *	3,274,961.68	3,377,235.04	6,652,196.72
Diesel Oil (off-highway)	6,585,817	65,858.17		65,858.17
Diesel Oil (highway)	1,917,972	306,875.50	316,465.39	623,340.89
Liquefied Petroleum Gas	118	6.14	6.37	12.51
Small Boats (gas)	70,727	11,316.32	11,669.96	22,986.28
Small Boats (diesel oil)	160,992	1,609.92		1,609.92
Aviation fuel	7,028,131	70,281.31		70,281.31
Other fuel 1/	132,144	5,222.32	10,734.02	15,956.34
SUB-TOTAL	36,370,704	3,736,131.36	3,716,110.78	7,452,242.14
ERT - Petroleum Products	1,063,896	1,117,090.83		1,117,090.83
ERT - Fossil Fuels (MMBtu)	561,241	106,635.79		106,635.79
SUB-TOTAL		1,223,726.62		1,223,726.62
TOTAL		4,959,857.98	3,716,110.78	8,675,968.76
COUNTY OF MAUI				
Gasoline	5,069,263 *	809,807.83	1,214,584.32	2,024,392.15
Diesel Oil (off-highway)	5,680,304	56,803.04		56,803.04
Diesel Oil (highway)	513,928	82,228.48	123,342.72	205,571.20
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,700	752.00	1,128.00	1,880.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	6,919,166	69,191.66		69,191.66
Other fuel 1/	18,951	489.00	1,309.92	1,798.92
SUB-TOTAL	18,206,312	1,019,272.01	1,340,364.96	2,359,636.97
ERT - Petroleum Products	559,017	586,967.53		586,967.53
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		586,967.53		586,967.53
TOTAL 3/		1,606,239.54	1,340,364.96	2,946,604.50
COUNTY OF HAWAII				
Gasoline	6,989,703 *	1,117,554.33	1,606,407.86	2,723,962.19
Diesel Oil (off-highway)	3,247,549	32,475.49		32,475.49
Diesel Oil (highway)	1,099,229	175,876.64	252,822.67	428,699.31
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	27,509	4,401.44	6,327.07	10,728.51
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,044,024	50,440.24		50,440.24
Other fuel 1/	540,543	10,787.14	331.38	11,118.52
SUB-TOTAL	16,948,557	1,391,535.28	1,865,888.98	3,257,424.26
ERT - Petroleum Products	423,132	444,288.46		444,288.46
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		444,288.46		444,288.46
TOTAL		1,835,823.74	1,865,888.98	3,701,712.72
COUNTY OF KAUAI				
Gasoline	2,361,324	377,811.84	401,425.08	779,236.92
Diesel Oil (off-highway)	545,582	5,455.82		5,455.82
Diesel Oil (highway)	247,118	39,538.88	42,010.06	81,548.94
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	192	1.92		1.92
Aviation fuel	2,827,614	28,276.14		28,276.14
Other fuel 1/	1,327,757	26,555.14	0.00	26,555.14
SUB-TOTAL	7,309,587	477,639.74	443,435.14	921,074.88
ERT - Petroleum Products	141,691	148,775.68		148,775.68
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		148,775.68		148,775.68
TOTAL		626,415.42	443,435.14	1,069,850.56
SUMMARY				
Gasoline	34,895,093	5,580,135.68	6,599,652.30	12,179,787.98
Diesel Oil (off-highway)	16,059,252	160,592.52		160,592.52
Diesel Oil (highway)	3,778,247	604,519.50	734,640.84	1,339,160.34
Liquefied Petroleum Gas	118	6.14	6.37	12.51
Small Boats (gas)	102,936	16,469.76	19,125.03	35,594.79
Small Boats (diesel oil)	161,184	1,611.84		1,611.84
Aviation fuel	21,818,935	218,189.35		218,189.35
Other fuel 1/	2,019,395	43,053.60	12,375.32	55,428.92
SUB-TOTAL	78,835,160	6,624,578.39	7,365,799.86	13,990,378.25 **
ERT - Petroleum Products	2,187,736	2,297,122.50		2,297,122.50
ERT - Fossil Fuels (MMBtu)	561,241	106,635.79		106,635.79
SUB-TOTAL		2,403,758.29		2,403,758.29
TOTAL		9,028,336.68	7,365,799.86	16,394,136.54

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

**Fuel tax collections were \$13,956,395.70 in February 2026. A total of \$33,982.55 in undistributed fuel taxes from previous months were included in the February 2026 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
	1,340,364.96	0.00	0.00	1,340,364.96

Penalty and Interest

First District	8.53
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	8.53

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) - FEBRUARY 2026

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	6,712	1,006.80	1,107.48	2,114.28
County of Maui	8,495	1,274.25	2,038.80	3,313.05
County of Hawaii	5,321	798.15	1,223.83	2,021.98
County of Kauai	0	0.00	0.00	0.00
TOTAL	20,528	3,079.20	4,370.11	7,449.31

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - FEBRUARY 2026*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,629,191.55	
State Airports Special Fund	70,281.31	
State Boating Special Fund	73,819.61	3,773,292.47
County Fuel Tax		3,678,949.67
SUB-TOTAL		7,452,242.14
Environmental Response Revolving Fund	58,807.21	
Energy Security Special Fund	59,393.07	
Energy Systems Development Special Fund	64,419.62	
Electric Vehicle Charging System Subaccount	31,916.88	
Hydrogen Fueling System Subaccount	31,916.88	
General Fund	977,272.96	1,223,726.62
TOTAL		8,675,968.76
COUNTY OF MAUI		
State Highway Special Fund	940,579.55	
State Airports Special Fund	69,191.66	
State Boating Special Fund	22,904.45	1,032,675.66
County Fuel Tax:		
Island of Lanai	0.00	
Island of Molokai	0.00	
Island of Maui	1,326,961.31	1,326,961.31
SUB-TOTAL		2,359,636.97
Environmental Response Revolving Fund	27,950.83	
Energy Security Special Fund	22,360.67	
Energy Systems Development Special Fund	27,950.83	
Electric Vehicle Charging System Subaccount	16,770.50	
Hydrogen Fueling System Subaccount	16,770.50	
General Fund	475,164.20	586,967.53
TOTAL		2,946,604.50
COUNTY OF HAWAII		
State Highway Special Fund	1,327,684.09	
State Airports Special Fund	50,440.24	
State Boating Special Fund	32,069.84	1,410,194.17
County Fuel Tax		1,847,230.09
SUB-TOTAL		3,257,424.26
Environmental Response Revolving Fund	21,156.59	
Energy Security Special Fund	16,925.27	
Energy Systems Development Special Fund	21,156.59	
Electric Vehicle Charging System Subaccount	12,693.96	
Hydrogen Fueling System Subaccount	12,693.96	
General Fund	359,662.09	444,288.46
TOTAL		3,701,712.72
COUNTY OF KAUAI		
State Highway Special Fund	444,869.96	
State Airports Special Fund	28,276.14	
State Boating Special Fund	8,927.99	482,074.09
County Fuel Tax		439,000.79
SUB-TOTAL		921,074.88
Environmental Response Revolving Fund	7,084.56	
Energy Security Special Fund	5,667.64	
Energy Systems Development Special Fund	7,084.56	
Electric Vehicle Charging System Subaccount	4,250.73	
Hydrogen Fueling System Subaccount	4,250.73	
General Fund	120,437.46	148,775.68
TOTAL		1,069,850.56
SUMMARY		
State Highway Special Fund	6,342,325.15	
State Airports Special Fund	218,189.35	
State Boating Special Fund	137,721.89	6,698,236.39
County Fuel Tax		7,292,141.86
SUB-TOTAL		13,990,378.25 *
Environmental Response Revolving Fund	114,999.19	
Energy Security Special Fund	104,346.65	
Energy Systems Development Special Fund	120,611.60	
Electric Vehicle Charging System Subaccount	65,632.07	
Hydrogen Fueling System Subaccount	65,632.07	
General Fund	1,932,536.71	2,403,758.29
TOTAL		16,394,136.54

Act 241, SLH 2022, amends the allocation of the environmental response, energy, and food security tax to special funds, effective July 1, 2022.

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