

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	17,585,214	2,813,634.24	2,901,560.35	5,715,194.59
Diesel Oil (off-highway)	6,094,626	60,946.26		60,946.26
Diesel Oil (highway)	1,672,700	267,631.96		543,627.48
Liquefied Petroleum Gas	75	3.90	4.05	7.95
Small Boats (gas)	42,510	6,801.60	7,014.15	13,815.75
Small Boats (diesel oil)	76,636	766.36		766.36
Aviation fuel	6,973,693	69,736.93		69,736.93
Other fuel 1/	122,806	4,912.24	10,192.90	15,105.14
SUB-TOTAL	32,568,260	3,224,433.49	3,194,766.97	6,419,200.46
ERT - Petroleum Products	936,225	983,035.91		983,035.91
ERT - Fossil Fuels (MMBtu)	558,484	106,111.96		106,111.96
SUB-TOTAL		1,089,147.87		1,089,147.87
TOTAL		4,313,581.36	3,194,766.97	7,508,348.33
COUNTY OF MAUI				
Gasoline	4,653,546	744,567.36	1,116,851.04	1,861,418.40
Diesel Oil (off-highway)	3,484,049	34,840.49		34,840.49
Diesel Oil (highway)	487,191	77,950.56	116,925.84	194,876.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,790	606.40	909.60	1,516.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,910,368	59,103.68		59,103.68
Other fuel 1/	16,191	426.61	1,076.18	1,502.79
SUB-TOTAL	14,555,135	917,495.10	1,235,762.66	2,153,257.76
ERT - Petroleum Products	0	0.00		0.00
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		0.00		0.00
TOTAL 3/		917,495.10	1,235,762.66	2,153,257.76
COUNTY OF HAWAII				
Gasoline	6,622,376	1,059,580.16	1,523,146.48	2,582,726.64
Diesel Oil (off-highway)	2,790,060	27,900.60		27,900.60
Diesel Oil (highway)	900,776	144,124.16	207,178.48	351,302.64
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	30,578	4,892.48	7,032.94	11,925.42
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,421,587	44,215.87		44,215.87
Other fuel 1/	411,469	8,205.26	255.82	8,461.08
SUB-TOTAL	15,176,846	1,288,918.53	1,737,613.72	3,026,532.25
ERT - Petroleum Products	373,334	392,000.32		392,000.32
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		392,000.32		392,000.32
TOTAL		1,680,918.85	1,737,613.72	3,418,532.57
COUNTY OF KAUAI				
Gasoline	2,140,018	342,402.88	363,803.06	706,205.94
Diesel Oil (off-highway)	458,922	4,589.22		4,589.22
Diesel Oil (highway)	232,771	37,243.36	39,571.07	76,814.43
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	5,598	895.68	951.66	1,847.34
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,575,063	25,750.63		25,750.63
Other fuel 1/	1,153,128	23,064.44	0.00	23,064.44
SUB-TOTAL	6,565,500	433,946.21	404,325.79	838,272.00
ERT - Petroleum Products	130,866	137,408.92		137,408.92
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		137,408.92		137,408.92
TOTAL		571,355.13	404,325.79	975,680.92
SUMMARY				
Gasoline	31,001,154	4,960,184.64	5,905,360.93	10,865,545.57
Diesel Oil (off-highway)	12,827,657	128,276.57		128,276.57
Diesel Oil (highway)	3,293,438	526,950.04	639,670.91	1,166,620.95
Liquefied Petroleum Gas	75	3.90	4.05	7.95
Small Boats (gas)	82,476	13,196.16	15,908.35	29,104.51
Small Boats (diesel oil)	76,636	766.36		766.36
Aviation fuel	19,880,711	198,807.11		198,807.11
Other fuel 1/	1,703,594	36,608.55	11,524.90	48,133.45
SUB-TOTAL	68,865,741	5,864,793.33	6,572,469.14	12,437,262.47 **
ERT - Petroleum Products	1,440,424	1,512,445.15		1,512,445.15
ERT - Fossil Fuels (MMBtu)	558,484	106,111.96		106,111.96
SUB-TOTAL		1,618,557.11		1,618,557.11
TOTAL		7,483,350.44	6,572,469.14	14,055,819.58

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

**Fuel tax collections were \$12,488,602.66 in March 2026, of which \$51,340.19 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
	1,219,562.66	16,200.00	0.00	1,235,762.66

Penalty and Interest

First District	14.80
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	14.80

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) - MARCH 2026

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	0	0.00	0.00	0.00
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	0	0.00	0.00	0.00

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MARCH 2026*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,123,149.59	
State Airports Special Fund	69,736.93	
State Boating Special Fund	63,494.64	3,256,381.16
County Fuel Tax		3,162,819.30
SUB-TOTAL		6,419,200.46
Environmental Response Revolving Fund	52,396.07	
Energy Security Special Fund	54,203.51	
Energy Systems Development Special Fund	57,980.91	
Electric Vehicle Charging System Subaccount	28,086.74	
Hydrogen Fueling System Subaccount	28,086.74	
General Fund	868,393.90	1,089,147.87
TOTAL		7,508,348.33
COUNTY OF MAUI		
State Highway Special Fund	849,807.51	
State Airports Special Fund	59,103.68	
State Boating Special Fund	20,941.54	929,852.73
County Fuel Tax:		
Island of Lanai	16,038.00	
Island of Molokai	0.00	
Island of Maui	1,207,367.03	1,223,405.03
SUB-TOTAL		2,153,257.76
Environmental Response Revolving Fund	0.00	
Energy Security Special Fund	0.00	
Energy Systems Development Special Fund	0.00	
Electric Vehicle Charging System Subaccount	0.00	
Hydrogen Fueling System Subaccount	0.00	
General Fund	0.00	0.00
TOTAL		2,153,257.76
COUNTY OF HAWAII		
State Highway Special Fund	1,232,255.63	
State Airports Special Fund	44,215.87	
State Boating Special Fund	29,823.16	1,306,294.66
County Fuel Tax		1,720,237.58
SUB-TOTAL		3,026,532.25
Environmental Response Revolving Fund	18,666.68	
Energy Security Special Fund	14,933.35	
Energy Systems Development Special Fund	18,666.68	
Electric Vehicle Charging System Subaccount	11,200.01	
Hydrogen Fueling System Subaccount	11,200.01	
General Fund	317,333.59	392,000.32
TOTAL		3,418,532.57
COUNTY OF KAUAI		
State Highway Special Fund	404,113.62	
State Airports Special Fund	25,750.63	
State Boating Special Fund	8,125.21	437,989.46
County Fuel Tax		400,282.53
SUB-TOTAL		838,272.00
Environmental Response Revolving Fund	6,543.28	
Energy Security Special Fund	5,234.63	
Energy Systems Development Special Fund	6,543.28	
Electric Vehicle Charging System Subaccount	3,925.97	
Hydrogen Fueling System Subaccount	3,925.97	
General Fund	111,235.79	137,408.92
TOTAL		975,680.92
SUMMARY		
State Highway Special Fund	5,609,326.35	
State Airports Special Fund	198,807.11	
State Boating Special Fund	122,384.55	5,930,518.01
County Fuel Tax		6,506,744.44
SUB-TOTAL		12,437,262.47 *
Environmental Response Revolving Fund	77,606.03	
Energy Security Special Fund	74,371.49	
Energy Systems Development Special Fund	83,190.87	
Electric Vehicle Charging System Subaccount	43,212.72	
Hydrogen Fueling System Subaccount	43,212.72	
General Fund	1,296,963.28	1,618,557.11
TOTAL		14,055,819.58

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 \$12,488,602.66 in March 2026, of which \$51,340.19 could not be distributed because the required tax returns were not yet available.