

LIQUID FUEL TAX BASE & TAX COLLECTIONS - MAY 2026\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	19,496,244 *	3,112,354.29	3,209,131.04	6,321,485.33
Diesel Oil (off-highway)	7,682,377	76,823.77		76,823.77
Diesel Oil (highway)	1,952,918	312,466.85	322,231.49	634,698.34
Liquefied Petroleum Gas	66	3.44	3.56	7.00
Small Boats (gas)	67,701	10,832.16	11,170.67	22,002.83
Small Boats (diesel oil)	119,162	1,191.62		1,191.62
Aviation fuel	162,576	1,625.76		1,625.76
Other fuel 1/	131,529	5,261.16	10,916.91	16,178.07
<b>SUB-TOTAL</b>	<b>29,612,573</b>	<b>3,520,559.05</b>	<b>3,553,453.67</b>	<b>7,074,012.72</b>
ERT - Petroleum Products	864,224	907,434.83		907,434.83
ERT - Fossil Fuels (MMBtu)	560,584	106,510.96		106,510.96
<b>SUB-TOTAL</b>		<b>1,013,945.79</b>		<b>1,013,945.79</b>
<b>TOTAL</b>		<b>4,534,504.84</b>	<b>3,553,453.67</b>	<b>8,087,958.51</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,200,848 *	830,439.93	1,245,490.32	2,075,930.25
Diesel Oil (off-highway)	4,664,037	46,640.37		46,640.37
Diesel Oil (highway)	541,328	86,612.48	129,918.72	216,531.20
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,537	565.92	848.88	1,414.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	6,068,626	60,686.26		60,686.26
Other fuel 1/	17,262	448.64	1,177.53	1,626.17
<b>SUB-TOTAL</b>	<b>16,495,638</b>	<b>1,025,393.60</b>	<b>1,377,435.45</b>	<b>2,402,829.05</b>
ERT - Petroleum Products	485,825	510,115.95		510,115.95
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>510,115.95</b>		<b>510,115.95</b>
<b>TOTAL 3/</b>		<b>1,535,509.55</b>	<b>1,377,435.45</b>	<b>2,912,945.00</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,956,880 *	1,111,696.80	1,597,929.60	2,709,626.40
Diesel Oil (off-highway)	2,580,122	25,801.22		25,801.22
Diesel Oil (highway)	1,110,729	177,716.64	255,467.67	433,184.31
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	32,732	5,237.12	7,528.36	12,765.48
Small Boats (diesel oil)	21,904	219.04		219.04
Aviation fuel	3,804,928	38,049.28		38,049.28
Other fuel 1/	1,072,397	21,393.10	168.18	21,561.28
<b>SUB-TOTAL</b>	<b>15,579,692</b>	<b>1,380,113.20</b>	<b>1,861,093.81</b>	<b>3,241,207.01</b>
ERT - Petroleum Products	378,648	397,580.68		397,580.68
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>397,580.68</b>		<b>397,580.68</b>
<b>TOTAL</b>		<b>1,777,693.88</b>	<b>1,861,093.81</b>	<b>3,638,787.69</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,336,684 *	373,647.29	396,984.51	770,631.80
Diesel Oil (off-highway)	972,040	9,720.40		9,720.40
Diesel Oil (highway)	263,514	42,162.24	44,797.38	86,959.62
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	10,704	1,712.64	1,819.68	3,532.32
Small Boats (diesel oil)	1,520	15.20		15.20
Aviation fuel	2,922,919	29,229.19		29,229.19
Other fuel 1/	683,026	13,660.52	0.00	13,660.52
<b>SUB-TOTAL</b>	<b>7,190,407</b>	<b>470,147.48</b>	<b>443,601.57</b>	<b>913,749.05</b>
ERT - Petroleum Products	148,079	155,483.34		155,483.34
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>155,483.34</b>		<b>155,483.34</b>
<b>TOTAL</b>		<b>625,630.82</b>	<b>443,601.57</b>	<b>1,069,232.39</b>
<b>SUMMARY</b>				
Gasoline	33,990,656	5,428,138.31	6,449,535.47	11,877,673.78
Diesel Oil (off-highway)	15,898,576	158,985.76		158,985.76
Diesel Oil (highway)	3,868,489	618,958.21	752,415.26	1,371,373.47
Liquefied Petroleum Gas	66	3.44	3.56	7.00
Small Boats (gas)	114,674	18,347.84	21,367.59	39,715.43
Small Boats (diesel oil)	142,586	1,425.86		1,425.86
Aviation fuel	12,959,049	129,590.49		129,590.49
Other fuel 1/	1,904,214	40,763.42	12,262.62	53,026.04
<b>SUB-TOTAL</b>	<b>68,878,310</b>	<b>6,396,213.33</b>	<b>7,235,584.50</b>	<b>13,631,797.83 **</b>
ERT - Petroleum Products	1,876,776	1,970,614.80		1,970,614.80
ERT - Fossil Fuels (MMBtu)	560,584	106,510.96		106,510.96
<b>SUB-TOTAL</b>		<b>2,077,125.76</b>		<b>2,077,125.76</b>
<b>TOTAL</b>		<b>8,473,339.09</b>	<b>7,235,584.50</b>	<b>15,708,923.59</b>

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

\*\*Fuel tax collections were \$13,747,674.30 in May 2025, of which \$13,631,797.83 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
	1,357,769.37	19,666.08	0.00	1,377,435.45

**Penalty and Interest**

First District	0.00
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>0.00</b>

SCHEDULE OF FUEL TAX RATES  
(Effective July 1, 2020)  
(Fuel tax rates in cents per gallon)

	STATE TAX	COUNTY TAX	TOTAL TAX
<b>GASOLINE AND DIESEL OIL (HIGHWAY):</b>			
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
<b>DIESEL OIL (OFF-HIGHWAY):</b>			
All Counties	1.0	0.0	1.0
<b>LIQUEFIED PETROLEUM GAS (HIGHWAY):</b>			
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
<b>AVIATION FUEL:</b>			
All Counties	1.0	0.0	1.0
<b>ENVIRONMENTAL RESPONSE, ENERGY, &amp; FOOD SECURITY TAX</b>			
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
<b>ETHANOL (HIGHWAY):</b>			
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
<b>METHANOL (HIGHWAY):</b>			
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
<b>BIODIESEL (HIGHWAY):</b>			
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
<b>NAPHTHA (Power-Generating Facility)</b>			
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
<b>COMPRESSED NATURAL GAS (HIGHWAY):</b>			
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
<b>LIQUEFIED NATURAL GAS (HIGHWAY):</b>			
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
<b>BIODIESEL BLEND (HIGHWAY):</b>			
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) - MAY 2026

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	46,965	7,044.75	7,749.23	14,793.98
County of Maui	11,305	1,695.75	2,713.20	4,408.95
County of Hawaii	9,360	1,404.00	2,152.80	3,556.80
County of Kauai	1,481	222.15	251.77	473.92
<b>TOTAL</b>	<b>69,111</b>	<b>10,366.65</b>	<b>12,867.00</b>	<b>23,233.65</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MAY 2026\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,483,743.96	
State Airports Special Fund	1,625.76	
State Boating Special Fund	70,723.87	3,556,093.59
County Fuel Tax		3,517,919.13
<b>SUB-TOTAL</b>		<b>7,074,012.72</b>
Environmental Response Revolving Fund	48,817.02	
Energy Security Special Fund	51,386.47	
Energy Systems Development Special Fund	54,422.86	
Electric Vehicle Charging System Subaccount	25,926.71	
Hydrogen Fueling System Subaccount	25,926.71	
General Fund	807,466.02	1,013,945.79
<b>TOTAL</b>		<b>8,087,958.51</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	955,060.27	
State Airports Special Fund	60,686.26	
State Boating Special Fund	23,421.43	1,039,167.96
County Fuel Tax:		
Island of Lanai	19,469.42	
Island of Molokai	0.00	
Island of Maui	1,344,191.67	1,363,661.10
<b>SUB-TOTAL</b>		<b>2,402,829.06</b>
Environmental Response Revolving Fund	24,291.24	
Energy Security Special Fund	19,432.99	
Energy Systems Development Special Fund	24,291.24	
Electric Vehicle Charging System Subaccount	14,574.74	
Hydrogen Fueling System Subaccount	14,574.74	
General Fund	412,951.00	510,115.95
<b>TOTAL</b>		<b>2,912,945.01</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,328,643.28	
State Airports Special Fund	38,049.28	
State Boating Special Fund	32,031.58	1,398,724.14
County Fuel Tax		1,842,482.87
<b>SUB-TOTAL</b>		<b>3,241,207.01</b>
Environmental Response Revolving Fund	18,932.41	
Energy Security Special Fund	15,145.93	
Energy Systems Development Special Fund	18,932.41	
Electric Vehicle Charging System Subaccount	11,359.45	
Hydrogen Fueling System Subaccount	11,359.45	
General Fund	321,851.03	397,580.68
<b>TOTAL</b>		<b>3,638,787.69</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	436,509.11	
State Airports Special Fund	29,229.19	
State Boating Special Fund	8,845.20	474,583.50
County Fuel Tax		439,165.55
<b>SUB-TOTAL</b>		<b>913,749.05</b>
Environmental Response Revolving Fund	7,403.97	
Energy Security Special Fund	5,923.17	
Energy Systems Development Special Fund	7,403.97	
Electric Vehicle Charging System Subaccount	4,442.38	
Hydrogen Fueling System Subaccount	4,442.38	
General Fund	125,867.47	155,483.34
<b>TOTAL</b>		<b>1,069,232.39</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,203,956.62	
State Airports Special Fund	129,590.49	
State Boating Special Fund	135,022.08	6,468,569.19
County Fuel Tax		7,163,228.65
<b>SUB-TOTAL</b>		<b>13,631,797.83 *</b>
Environmental Response Revolving Fund	99,444.64	
Energy Security Special Fund	91,888.56	
Energy Systems Development Special Fund	105,050.48	
Electric Vehicle Charging System Subaccount	56,303.28	
Hydrogen Fueling System Subaccount	56,303.28	
General Fund	1,668,135.52	2,077,125.76
<b>TOTAL</b>		<b>15,708,923.60</b>

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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