

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,262,819 *	3,241,687.14	3,342,964.86	6,584,652.00
Diesel Oil (off-highway)	7,134,213	71,342.13		71,342.13
Diesel Oil (highway)	2,030,660	324,905.58	335,058.92	659,964.50
Liquefied Petroleum Gas	93	4.84	5.02	9.86
Small Boats (gas)	72,779	11,644.64	12,008.54	23,653.18
Small Boats (diesel oil)	108,299	1,082.99		1,082.99
Aviation fuel	5,732,512	57,325.12		57,325.12
Other fuel 1/	133,941	5,357.64	11,117.10	16,474.74
SUB-TOTAL	35,475,316	3,713,350.08	3,701,154.44	7,414,504.52
ERT - Petroleum Products	1,087,082	1,141,435.95		1,141,435.95
ERT - Fossil Fuels (MMBtu)	486,650	92,463.50		92,463.50
SUB-TOTAL		1,233,899.45		1,233,899.45
TOTAL		4,947,249.53	3,701,154.44	8,648,403.97
COUNTY OF MAUI				
Gasoline	5,213,932 *	834,071.32	1,251,091.20	2,085,162.52
Diesel Oil (off-highway)	3,635,895	36,358.95		36,358.95
Diesel Oil (highway)	519,987	83,197.92	124,796.88	207,994.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	3,942	630.72	946.08	1,576.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,516,851	55,168.51		55,168.51
Other fuel 1/	17,844	500.90	1,036.38	1,537.28
SUB-TOTAL	14,908,451	1,009,928.32	1,377,870.54	2,387,798.86
ERT - Petroleum Products	473,326	496,992.09		496,992.09
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		496,992.09		496,992.09
TOTAL 3/		1,506,920.41	1,377,870.54	2,884,790.95
COUNTY OF HAWAII				
Gasoline	6,940,083 *	1,110,049.38	1,595,818.80	2,705,868.18
Diesel Oil (off-highway)	1,450,000	14,500.00		14,500.00
Diesel Oil (highway)	1,091,228	174,596.56	250,982.55	425,579.11
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	35,939	5,750.24	8,265.97	14,016.21
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,548,661	35,486.61		35,486.61
Other fuel 1/	1,223,515	24,449.23	298.79	24,748.02
SUB-TOTAL	14,289,426	1,364,832.02	1,855,366.11	3,220,198.13
ERT - Petroleum Products	357,793	375,682.61		375,682.61
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		375,682.61		375,682.61
TOTAL		1,740,514.63	1,855,366.11	3,595,880.74
COUNTY OF KAUAI				
Gasoline	2,472,988	395,678.08	420,407.96	816,086.04
Diesel Oil (off-highway)	778,834	7,788.34		7,788.34
Diesel Oil (highway)	264,841	42,374.56	45,022.97	87,397.53
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	9,258	1,481.28	1,573.86	3,055.14
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,975,990	29,759.90		29,759.90
Other fuel 1/	592,793	11,874.78	0.00	11,874.78
SUB-TOTAL	7,094,704	488,956.94	467,004.79	955,961.73
ERT - Petroleum Products	161,314	169,380.10		169,380.10
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		169,380.10		169,380.10
TOTAL		658,337.04	467,004.79	1,125,341.83
SUMMARY				
Gasoline	34,889,822	5,581,485.92	6,610,282.82	12,191,768.74
Diesel Oil (off-highway)	12,998,942	129,989.42		129,989.42
Diesel Oil (highway)	3,906,716	625,074.62	755,861.32	1,380,935.94
Liquefied Petroleum Gas	93	4.84	5.02	9.86
Small Boats (gas)	121,918	19,506.88	22,794.45	42,301.33
Small Boats (diesel oil)	108,299	1,082.99		1,082.99
Aviation fuel	17,774,014	177,740.14		177,740.14
Other fuel 1/	1,968,093	42,182.55	12,452.27	54,634.82
SUB-TOTAL	71,767,898	6,577,067.36	7,401,395.88	13,978,463.24 **
ERT - Petroleum Products	2,079,515	2,183,490.75		2,183,490.75
ERT - Fossil Fuels (MMBtu)	486,650	92,463.50		92,463.50
SUB-TOTAL		2,275,954.25		2,275,954.25
TOTAL		8,853,021.61	7,401,395.88	16,254,417.49

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

**Fuel tax collections were \$13,747,674.30 in June 2026, 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
	1,357,818.06	20,052.48	0.00	1,377,870.54

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) - JUNE 2026

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	2,426	363.90	400.29	764.19
County of Maui	1,052	157.80	252.48	410.28
County of Hawaii	2,011	301.65	462.54	764.19
County of Kauai	0	0.00	0.00	0.00
TOTAL	5,489	823.35	1,115.31	1,938.66

LIQUID FUEL TAX ALLOCATION BY FUND - JUNE 2026*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,619,464.71	
State Airports Special Fund	57,325.12	
State Boating Special Fund	73,571.79	3,750,361.62
County Fuel Tax		3,664,142.90
SUB-TOTAL		7,414,504.52
Environmental Response Revolving Fund	59,220.59	
Energy Security Special Fund	58,082.77	
Energy Systems Development Special Fund	64,087.09	
Electric Vehicle Charging System Subaccount	32,612.46	
Hydrogen Fueling System Subaccount	32,612.46	
General Fund	987,284.08	1,233,899.45
TOTAL		8,648,403.97
COUNTY OF MAUI		
State Highway Special Fund	945,212.21	
State Airports Special Fund	55,168.51	
State Boating Special Fund	23,326.30	1,023,707.02
County Fuel Tax:		
Island of Lanai	19,851.96	
Island of Molokai	0.00	
Island of Maui	1,344,239.87	1,364,091.83
SUB-TOTAL		2,387,798.85
Environmental Response Revolving Fund	23,666.29	
Energy Security Special Fund	18,933.03	
Energy Systems Development Special Fund	23,666.29	
Electric Vehicle Charging System Subaccount	14,199.77	
Hydrogen Fueling System Subaccount	14,199.77	
General Fund	402,326.94	496,992.09
TOTAL		2,884,790.94
COUNTY OF HAWAII		
State Highway Special Fund	1,316,051.96	
State Airports Special Fund	35,486.61	
State Boating Special Fund	31,847.12	1,383,385.69
County Fuel Tax		1,836,812.45
SUB-TOTAL		3,220,198.14
Environmental Response Revolving Fund	17,889.65	
Energy Security Special Fund	14,311.72	
Energy Systems Development Special Fund	17,889.65	
Electric Vehicle Charging System Subaccount	10,733.79	
Hydrogen Fueling System Subaccount	10,733.79	
General Fund	304,124.01	375,682.61
TOTAL		3,595,880.75
COUNTY OF KAUAI		
State Highway Special Fund	454,605.07	
State Airports Special Fund	29,759.90	
State Boating Special Fund	9,262.02	493,626.99
County Fuel Tax		462,334.74
SUB-TOTAL		955,961.73
Environmental Response Revolving Fund	8,065.72	
Energy Security Special Fund	6,452.58	
Energy Systems Development Special Fund	8,065.72	
Electric Vehicle Charging System Subaccount	4,839.43	
Hydrogen Fueling System Subaccount	4,839.43	
General Fund	137,117.22	169,380.10
TOTAL		1,125,341.83
SUMMARY		
State Highway Special Fund	6,335,333.95	
State Airports Special Fund	177,740.14	
State Boating Special Fund	138,007.23	6,651,081.32
County Fuel Tax		7,327,381.92
SUB-TOTAL		13,978,463.24 *
Environmental Response Revolving Fund	108,842.25	
Energy Security Special Fund	97,780.10	
Energy Systems Development Special Fund	113,708.75	
Electric Vehicle Charging System Subaccount	62,385.45	
Hydrogen Fueling System Subaccount	62,385.45	
General Fund	1,830,852.25	2,275,954.25
TOTAL		16,254,417.49

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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Tax Research & Planning Office

Monthly 07-20-2026