

LIQUID FUEL TAX BASE & TAX COLLECTIONS - FISCAL YEAR ENDING JUNE 30, 2022**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	249,110,922 *	39,756,690.01	40,992,138.98	80,748,828.99
Diesel Oil (off-highway)	55,082,815	550,828.15		550,828.15
Diesel Oil (highway)	28,080,159	4,492,752.25	4,633,226.43	9,125,978.68
Liquefied Petroleum Gas (highway)	21,180	1,101.40	1,143.71	2,245.11
Small Boats (gasoline)	684,417	109,506.66	112,928.79	222,435.45
Small Boats (diesel oil)	4,331,918	43,319.18		43,319.18
Aviation Fuel	124,252,441	1,242,524.41		1,242,524.41
Other Fuel 1/	1,237,663	49,436.76	102,469.72	151,906.48
SUB-TOTAL	462,801,515	46,246,158.82	45,841,907.63	92,088,066.45
ERT - Petroleum Products (barrel) 2/	12,584,638	13,213,869.58		13,213,869.58
ERT - Fossil Fuels (MMBtu) 2/	5,119,117	972,632.23		972,632.23
SUB-TOTAL		14,186,501.81		14,186,501.81
TOTAL		60,432,660.63	45,841,907.63	106,274,568.26
COUNTY OF MAUI				
Gasoline	63,740,828 *	10,138,561.97	15,201,861.89	25,340,423.86
Diesel Oil (off-highway)	53,923,546	539,235.46		539,235.46
Diesel Oil (highway)	5,671,008	907,361.21	1,361,052.99	2,268,414.20
Liquefied Petroleum Gas (highway)	9	0.46	1.04	1.50
Small Boats (gasoline)	76,915	12,306.40	18,459.60	30,766.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	106,004,966	1,060,049.66		1,060,049.66
Other Fuel 1/	274,468	7,203.10	18,383.11	25,586.21
SUB-TOTAL	229,691,739	12,664,718.26	16,599,758.63	29,264,476.89
ERT - Petroleum Products (barrel) 2/	5,265,982	5,529,280.66		5,529,280.66
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		5,529,280.66		5,529,280.66
TOTAL 3/		18,193,998.92	16,599,758.63	34,793,757.55
COUNTY OF HAWAII				
Gasoline	80,410,886 *	12,847,239.71	18,466,133.97	31,313,373.68
Diesel Oil (off-highway)	31,115,275	311,152.75		311,152.75
Diesel Oil (highway)	14,001,590	2,240,254.40	3,220,365.70	5,460,620.10
Liquefied Petroleum Gas (highway)	1,423	74.00	108.15	182.15
Small Boats (gasoline)	338,678	54,188.48	77,895.94	132,084.42
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	51,593,172	515,931.72		515,931.72
Other Fuel 1/	13,518,785	274,543.62	0.00	274,543.62
SUB-TOTAL	190,979,809	16,243,384.68	21,764,503.76	38,007,888.44
ERT - Petroleum Products (barrel) 2/	4,357,999	4,575,898.79		4,575,898.79
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		4,575,898.79		4,575,898.79
TOTAL		20,819,283.47	21,764,503.76	42,583,787.23
COUNTY OF KAUAI				
Gasoline	29,064,710 *	4,646,536.25	4,936,674.37	9,583,210.62
Diesel Oil (off-highway)	7,694,800	76,948.00		76,948.00
Diesel Oil (highway)	3,060,827	489,732.32	520,340.59	1,010,072.91
Liquefied Petroleum Gas (highway)	572	29.74	32.04	61.78
Small Boats (gasoline)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	29,581,098	295,810.98		295,810.98
Other Fuel 1/	11,419,224	228,384.48	0.00	228,384.48
SUB-TOTAL	80,821,231	5,737,441.77	5,457,047.00	11,194,488.77
ERT - Petroleum Products (barrel) 2/	1,530,465	1,606,987.84		1,606,987.84
ERT - Fossil Fuels (MMBtu) 2/	264,140	50,186.60		50,186.60
SUB-TOTAL		1,657,174.44		1,657,174.44
TOTAL		7,394,616.21	5,457,047.00	12,851,663.21
SUMMARY				
Gasoline	422,327,346	67,389,027.94	79,596,809.21	146,985,837.15
Diesel Oil (off-highway)	147,816,436	1,478,164.36		1,478,164.36
Diesel Oil (highway)	50,813,584	8,130,100.18	9,734,985.71	17,865,085.89
Liquefied Petroleum Gas (highway)	23,184	1,205.60	1,284.94	2,490.54
Small Boats (gasoline)	1,100,010	176,001.54	209,284.33	385,285.87
Small Boats (diesel oil)	4,331,918	43,319.18		43,319.18
Aviation Fuel	311,431,677	3,114,316.77		3,114,316.77
Other Fuel 1/	26,450,140	559,567.96	120,852.83	680,420.79
SUB-TOTAL	964,294,295	80,891,703.53	89,663,217.02	170,554,920.55 **
ERT - Petroleum Products (barrel) 2/	23,739,083	24,926,036.87		24,926,036.87
ERT - Fossil Fuels (MMBtu) 2/	5,383,257	1,022,818.83		1,022,818.83
SUB-TOTAL		25,948,855.70		25,948,855.70
TOTAL		106,840,559.23	89,663,217.02	196,503,776.25

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

**Fuel tax collections were \$172,945,858.48 for fiscal year 2022, of which \$2,390,937.93 could not be distributed because the required tax returns were not 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
	16,315,696.31	284,062.32	0.00	16,599,758.63

Penalty and Interest

First District	57,069.86
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	57,069.86

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) - FISCAL YEAR ENDING JUNE 30, 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	673,716	101,057.46	111,163.20	212,220.66
County of Maui	399,762	59,964.30	95,942.89	155,907.19
County of Hawaii	123,347	18,502.05	28,369.81	46,871.86
County of Kauai	25,449	3,817.35	4,326.33	8,143.68
TOTAL	1,222,274	183,341.16	239,802.23	423,143.39

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - FISCAL YEAR ENDING JUNE 30, 2022*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	44,553,598.07	
State Airports Special Fund	1,242,524.41	
State Boating Special Fund	908,455.42	46,704,577.90
County Fuel Tax		45,383,488.55
SUB-TOTAL		92,088,066.45
Environmental Response Revolving Fund	680,423.06	
Energy Security Special Fund	656,959.03	
Energy Systems Development Special Fund	1,109,153.35	
Electric Vehicle Charging System Subaccount	377,539.13	
General Fund	11,362,427.24	14,186,501.81
TOTAL		106,274,568.26
COUNTY OF MAUI		
State Highway Special Fund	11,488,621.91	
State Airports Special Fund	1,060,049.66	
State Boating Special Fund	282,044.27	12,830,715.84
Electric Vehicle Charging System Subaccount		
County Fuel Tax:		
Island of Lanai	281,221.70	
Island of Molokai	0.00	
Island of Maui	16,152,539.35	16,433,761.05
SUB-TOTAL		29,264,476.89
Environmental Response Revolving Fund	263,299.07	
Energy Security Special Fund	210,639.27	
Energy Systems Development Special Fund	421,278.53	
Electric Vehicle Charging System Subaccount	157,979.44	
General Fund	4,476,084.35	5,529,280.66
TOTAL		34,793,757.55
COUNTY OF HAWAII		
State Highway Special Fund	15,570,178.43	
State Airports Special Fund	515,931.72	
State Boating Special Fund	374,919.57	16,461,029.72
County Fuel Tax		21,546,858.72
SUB-TOTAL		38,007,888.44
Environmental Response Revolving Fund	217,899.95	
Energy Security Special Fund	174,319.96	
Energy Systems Development Special Fund	348,639.90	
Electric Vehicle Charging System Subaccount	130,739.97	
General Fund	3,704,299.01	4,575,898.79
TOTAL		42,583,787.23
COUNTY OF KAUAI		
State Highway Special Fund	5,387,214.48	
State Airports Special Fund	295,810.98	
State Boating Special Fund	108,986.78	5,792,012.24
County Fuel Tax		5,402,476.53
SUB-TOTAL		11,194,488.77
Environmental Response Revolving Fund	79,164.62	
Energy Security Special Fund	69,142.78	
Energy Systems Development Special Fund	127,719.96	
Electric Vehicle Charging System Subaccount	45,913.95	
General Fund	1,335,233.13	1,657,174.44
TOTAL		12,851,663.21
SUMMARY		
State Highway Special Fund	76,999,612.89	
State Airports Special Fund	3,114,316.77	
State Boating Special Fund	1,674,406.04	81,788,335.70
County Fuel Tax		88,766,584.85
SUB-TOTAL		170,554,920.55 *
Environmental Response Revolving Fund	1,240,786.70	
Energy Security Special Fund	1,111,061.04	
Energy Systems Development Special Fund	2,006,791.74	
Electric Vehicle Charging System Subaccount	712,172.49	
General Fund	20,878,043.73	25,948,855.70
TOTAL		196,503,776.25

Act 75, SLH 2021, and Act 9, SSLH 2021, amend the allocation of the environmental response, energy, and food security tax to special funds, effective July 1, 2021.

*Fuel tax collections were \$172,945,858.48 for fiscal year 2022, of which \$2,390,937.93 could not be distributed because the required tax returns were not available.

COMPARISON OF LIQUID FUEL TAX COLLECTIONS AND ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 2022

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	6/30/2022*	6/30/2021**	
TAX BASE - GALLONS			
Gasoline	422,327,346	377,362,820	44,964,525
Diesel Oil (off-highway)	147,816,436	123,825,363	23,991,073
Diesel Oil (highway)	50,813,584	39,894,593	10,918,991
Liquefied Petroleum Gas (highway)	23,184	15,094	8,090
Small Boats (gasoline)	1,100,010	785,966	314,044
Small Boats (diesel oil)	4,331,918	4,617,515	(285,597)
Aviation Fuel	311,431,677	142,130,145	169,301,532
Other Fuel 1/	26,450,140	22,891,665	3,558,475
TOTAL GALLONS	964,294,295	711,523,161	252,771,134
ERT - Petroleum Products (barrel) 2/	23,739,083	21,390,515	2,348,568
ERT - Fossil Fuels (MMBtu) 2/	5,383,257	4,671,398	711,859
AMOUNT OF TAX - DOLLARS			
Gasoline	146,985,837.15	131,035,680.91	15,950,156.24
Diesel Oil (off-highway)	1,478,164.36	1,238,253.63	239,910.73
Diesel Oil (highway)	17,865,085.89	14,072,323.15	3,792,762.74
Liquefied Petroleum Gas (highway)	2,490.54	1,644.41	846.13
Small Boats (gasoline)	385,285.87	277,652.67	107,633.20
Small Boats (diesel oil)	43,319.18	46,175.15	(2,855.97)
Aviation Fuel	3,114,316.77	1,421,301.45	1,693,015.32
Other Fuel 1/	680,420.79	622,741.95	57,678.84
SUB-TOTAL	170,554,920.55	148,715,773.32	21,839,147.23
ERT - Petroleum Products (barrel) 2/	24,926,036.87	22,460,040.29	2,465,996.58
ERT - Fossil Fuels (MMBtu) 2/	1,022,818.83	887,565.62	135,253.21
SUB-TOTAL	25,948,855.70	23,347,605.91	2,601,249.79
TOTAL	196,503,776.25	172,063,379.23	24,440,397.02

ALLOCATION OF COLLECTIONS	YEAR ENDING		DIFFERENCE
	6/30/2022*	6/30/2021**	
STATE - DOLLARS			
Highway Special Fund	76,999,612.89	67,878,110.63	9,121,502.26
Airports Special Fund	3,114,316.77	1,421,301.45	1,693,015.32
Boating Special Fund	1,674,406.04	1,472,944.71	201,461.33
SUB-TOTAL	81,788,335.70	70,772,356.79	11,015,978.91
Environmental Response Revolving Fund	1,240,786.70	1,116,239.70	124,547.00
Energy Security Special Fund	1,111,061.04	1,209,667.66	(98,606.62)
Energy Systems Development Special Fund	2,006,791.74	2,232,479.43	(225,687.69)
Agricultural Development & Food Security Fund	0.00	3,348,719.11	(3,348,719.11)
Electric Vehicle Charging System Subaccount	712,172.49	0.00	712,172.49
General Fund	20,878,043.73	15,440,500.01	5,437,543.72
SUB-TOTAL	25,948,855.70	23,347,605.91	2,601,249.79
TOTAL	107,737,191.40	94,119,962.70	13,617,228.70
COUNTY - DOLLARS			
City & County of Honolulu	45,383,488.55	41,226,314.97	4,157,173.58
County of Maui	16,433,761.05	13,549,266.27	2,884,494.78
Island of Lanai	281,221.70	198,242.69	82,979.01
Island of Molokai	0.00	0.00	0.00
Island of Maui	16,152,539.35	13,351,023.58	2,801,515.77
County of Hawaii	21,546,858.72	18,763,373.60	2,783,485.12
County of Kauai	5,402,476.53	4,404,461.69	998,014.84
TOTAL	88,766,584.85	77,943,416.53	10,823,168.32

Act 75, SLH 2021, and Act 9, SSLH 2021, amend the allocation of the environmental response, energy, and food security tax to special funds, effective July 1, 2021.

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.

*Fuel tax collections were \$172,945,858.48 for fiscal year 2022, of which \$2,390,937.93 could not be distributed because the required tax returns were not available.

**Fuel tax collections were \$148,462,476.07 for fiscal year 2021. A total of \$253,297.25 in undistributed fuel taxes from previous years were included in several monthly reports in fiscal year 2021.