

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	19,850,274 *	3,170,481.24	3,269,176.37	6,439,657.61
Diesel Oil (off-highway)	7,643,718	76,437.18		76,437.18
Diesel Oil (highway)	1,997,281	319,560.14	329,551.36	649,111.50
Liquefied Petroleum Gas (highway)	74	3.84	4.00	7.84
Small Boats (gas)	51,821	8,291.36	8,550.47	16,841.83
Small Boats (diesel oil)	150,388	1,503.88		1,503.88
Aviation fuel	5,964,993	59,649.93		59,649.93
Other fuel 1/	140,054	5,548.29	11,425.83	16,974.12
SUB-TOTAL	35,798,603	3,641,475.86	3,618,708.03	7,260,183.89
ERT - Petroleum Products (barrel) 2/	1,025,810	1,077,100.50		1,077,100.50
ERT - Fossil Fuels (MMBtu) 2/	515,706	97,984.14		97,984.14
SUB-TOTAL		1,175,084.64		1,175,084.64
TOTAL		4,816,560.50	3,618,708.03	8,435,268.53
COUNTY OF MAUI				
Gasoline	4,830,090 *	766,838.10	1,149,659.52	1,916,497.62
Diesel Oil (off-highway)	4,633,261	46,332.61		46,332.61
Diesel Oil (highway)	496,354	79,416.64	119,124.96	198,541.60
Liquefied Petroleum Gas (highway)	0	0.00	0.00	0.00
Small Boats (gas)	3,217	514.72	772.08	1,286.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,410,832	74,108.32		74,108.32
Other fuel 1/	16,016	425.63	1,046.85	1,472.48
SUB-TOTAL	17,389,770	967,636.02	1,270,603.41	2,238,239.43
ERT - Petroleum Products (barrel) 2/	493,736	518,422.59		518,422.59
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		518,422.59		518,422.59
TOTAL 3/		1,486,058.61	1,270,603.41	2,756,662.02
COUNTY OF HAWAII				
Gasoline	6,976,644 *	1,115,472.99	1,603,416.71	2,718,889.70
Diesel Oil (off-highway)	3,688,738	36,887.38		36,887.38
Diesel Oil (highway)	1,085,564	173,690.24	249,679.72	423,369.96
Liquefied Petroleum Gas (highway)	0	0.00	0.00	0.00
Small Boats (gas)	34,565	5,530.40	7,949.95	13,480.35
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	0	49,970.30		49,970.30
Other fuel 1/	575,516	11,398.35	525.47	11,923.82
SUB-TOTAL	12,361,027	1,392,949.66	1,861,571.85	3,254,521.51
ERT - Petroleum Products (barrel) 2/	435,221	456,982.47		456,982.47
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		456,982.47		456,982.47
TOTAL		1,849,932.13	1,861,571.85	3,711,503.98
COUNTY OF KAUAI				
Gasoline	2,425,165 *	387,924.85	412,162.96	800,087.81
Diesel Oil (off-highway)	628,561	6,285.61		6,285.61
Diesel Oil (highway)	241,611	38,657.76	41,073.87	79,731.63
Liquefied Petroleum Gas (highway)	0	0.00	0.00	0.00
Small Boats (gas)	7,789	1,246.24	1,324.13	2,570.37
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,108,825	31,088.25		31,088.25
Other fuel 1/	1,307,859	26,161.56	0.00	26,161.56
SUB-TOTAL	7,719,810	491,364.27	454,560.96	945,925.23
ERT - Petroleum Products (barrel) 2/	150,358	157,875.53		157,875.53
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		157,875.53		157,875.53
TOTAL		649,239.80	454,560.96	1,103,800.76
SUMMARY				
Gasoline	34,082,173	5,440,717.18	6,434,415.56	11,875,132.74
Diesel Oil (off-highway)	16,594,278	165,942.78		165,942.78
Diesel Oil (highway)	3,820,810	611,324.78	739,429.91	1,350,754.69
Liquefied Petroleum Gas (highway)	74	3.84	4.00	7.84
Small Boats (gas)	97,392	15,582.72	18,596.63	34,179.35
Small Boats (diesel oil)	150,388	1,503.88		1,503.88
Aviation fuel	16,484,650	214,816.80		214,816.80
Other fuel 1/	2,039,445	43,533.83	12,998.15	56,531.98
SUB-TOTAL	73,269,210	6,493,425.81	7,205,444.25	13,698,870.06 **
ERT - Petroleum Products (barrel) 2/	2,105,125	2,210,381.09		2,210,381.09
ERT - Fossil Fuels (MMBtu) 2/	515,706	97,984.14		97,984.14
SUB-TOTAL		2,308,365.23		2,308,365.23
TOTAL		8,801,791.04	7,205,444.25	16,007,235.29

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

**Fuel tax collections were \$13,659,176.70 in April 2026. A total of \$39,693.36 in undistributed fuel taxes from previous months were included in the April 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
	1,251,692.37	18,911.04	0.00	1,270,603.41

Penalty and Interest

First District	0.10
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	0.10

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) - APRIL 2026

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	37,084	5,562.60	6,118.86	11,681.46
County of Maui	39,842	5,976.30	9,562.08	15,538.38
County of Hawaii	5,267	790.05	1,211.41	2,001.46
County of Kauai	677	101.55	115.09	216.64
TOTAL	82,870	12,430.50	17,007.44	29,437.94

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - APRIL 2026*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,546,007.67	
State Airports Special Fund	59,649.93	
State Boating Special Fund	72,005.34	3,677,662.94
County Fuel Tax		3,582,520.95
SUB-TOTAL		7,260,183.89
Environmental Response Revolving Fund	56,447.56	
Energy Security Special Fund	56,503.58	
Energy Systems Development Special Fund	61,604.62	
Electric Vehicle Charging System Subaccount	30,774.30	
Hydrogen Fueling System Subaccount	30,774.30	
General Fund	938,980.28	1,175,084.64
TOTAL		8,435,268.53
COUNTY OF MAUI		
State Highway Special Fund	884,592.42	
State Airports Special Fund	74,108.32	
State Boating Special Fund	21,641.31	980,342.05
County Fuel Tax:		
Island of Lanai	18,721.93	
Island of Molokai	0.00	
Island of Maui	1,239,175.45	1,257,897.38
SUB-TOTAL		2,238,239.43
Environmental Response Revolving Fund	24,686.79	
Energy Security Special Fund	19,749.43	
Energy Systems Development Special Fund	24,686.79	
Electric Vehicle Charging System Subaccount	14,812.07	
Hydrogen Fueling System Subaccount	14,812.07	
General Fund	419,675.44	518,422.59
TOTAL		2,756,662.02
COUNTY OF HAWAII		
State Highway Special Fund	1,329,549.57	
State Airports Special Fund	49,970.30	
State Boating Special Fund	32,045.51	1,411,565.38
County Fuel Tax		1,842,956.13
SUB-TOTAL		3,254,521.51
Environmental Response Revolving Fund	21,761.07	
Energy Security Special Fund	17,408.86	
Energy Systems Development Special Fund	21,761.07	
Electric Vehicle Charging System Subaccount	13,056.64	
Hydrogen Fueling System Subaccount	13,056.64	
General Fund	369,938.19	456,982.47
TOTAL		3,711,503.98
COUNTY OF KAUAI		
State Highway Special Fund	455,673.26	
State Airports Special Fund	31,088.25	
State Boating Special Fund	9,148.37	495,909.88
County Fuel Tax		450,015.35
SUB-TOTAL		945,925.23
Environmental Response Revolving Fund	7,517.88	
Energy Security Special Fund	6,014.31	
Energy Systems Development Special Fund	7,517.88	
Electric Vehicle Charging System Subaccount	4,510.73	
Hydrogen Fueling System Subaccount	4,510.73	
General Fund	127,804.00	157,875.53
TOTAL		1,103,800.76
SUMMARY		
State Highway Special Fund	6,215,822.92	
State Airports Special Fund	214,816.80	
State Boating Special Fund	134,840.53	6,565,480.25
County Fuel Tax		7,133,389.81
SUB-TOTAL		13,698,870.06 *
Environmental Response Revolving Fund	110,413.30	
Energy Security Special Fund	99,676.18	
Energy Systems Development Special Fund	115,570.36	
Electric Vehicle Charging System Subaccount	63,153.74	
Hydrogen Fueling System Subaccount	63,153.74	
General Fund	1,856,397.91	2,308,365.23
TOTAL		16,007,235.29

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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