

LIQUID FUEL TAX BASE & TAX COLLECTIONS - NOVEMBER 2022**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,493,520 *	3,270,457.18	3,372,064.01	6,642,521.19
Diesel Oil (off-highway)	8,556,806	85,568.06		85,568.06
Diesel Oil (highway)	3,165,331	506,548.22	522,184.43	1,028,732.65
Liquefied Petroleum Gas	852	44.30	46.01	90.31
Small Boats (gas)	77,532	12,405.12	12,792.78	25,197.90
Small Boats (diesel oil)	367,367	3,673.67		3,673.67
Aviation fuel	10,196,531	101,965.31		101,965.31
Other fuel 1/	110,805	4,432.20	9,196.81	13,629.01
SUB-TOTAL	42,968,744	3,985,094.06	3,916,284.04	7,901,378.10
ERT - Petroleum Products	1,217,769	1,278,657.65		1,278,657.65
ERT - Fossil Fuels (MMBtu)	429,668	81,636.92		81,636.92
SUB-TOTAL		1,360,294.57		1,360,294.57
TOTAL		5,345,388.63	3,916,284.04	9,261,672.67
COUNTY OF MAUI				
Gasoline	5,364,138 *	854,866.68	1,281,960.48	2,136,827.16
Diesel Oil (off-highway)	4,557,782	45,577.82		45,577.82
Diesel Oil (highway)	537,190	85,950.40	128,925.60	214,876.00
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,081	652.96	979.44	1,632.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	7,419,724	74,197.24		74,197.24
Other fuel 1/	22,204	585.17	1,475.20	2,060.37
SUB-TOTAL	17,905,119	1,061,830.27	1,413,340.72	2,475,170.99
ERT - Petroleum Products	451,590	474,169.30		474,169.30
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		474,169.30		474,169.30
TOTAL 3/		1,535,999.57	1,413,340.72	2,949,340.29
COUNTY OF HAWAII				
Gasoline	6,780,553 *	1,083,120.88	1,556,816.87	2,639,937.75
Diesel Oil (off-highway)	2,425,443	24,254.43		24,254.43
Diesel Oil (highway)	1,039,371	166,299.36	239,055.33	405,354.69
Liquefied Petroleum Gas	26	1.35	1.98	3.33
Small Boats (gas)	27,033	4,325.28	6,217.59	10,542.87
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	4,566,362	45,663.62		45,663.62
Other fuel 1/	1,944,268	39,288.14	0.00	39,288.14
SUB-TOTAL	16,783,056	1,362,953.06	1,802,091.77	3,165,044.83
ERT - Petroleum Products	382,953	402,100.39		402,100.39
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		402,100.39		402,100.39
TOTAL		1,765,053.45	1,802,091.77	3,567,145.22
COUNTY OF KAUAI				
Gasoline	2,470,058 *	394,997.33	419,669.65	814,666.98
Diesel Oil (off-highway)	954,013	9,540.13		9,540.13
Diesel Oil (highway)	265,734	42,517.44	45,174.78	87,692.22
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,301,035	23,010.35		23,010.35
Other fuel 1/	1,249,568	24,991.36	0.00	24,991.36
SUB-TOTAL	7,240,408	495,056.61	464,844.43	959,901.04
ERT - Petroleum Products	139,659	146,642.21		146,642.21
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		146,642.21		146,642.21
TOTAL		641,698.82	464,844.43	1,106,543.25
SUMMARY				
Gasoline	35,108,269	5,603,442.07	6,630,511.01	12,233,953.08
Diesel Oil (off-highway)	16,494,044	164,940.44		164,940.44
Diesel Oil (highway)	5,007,626	801,315.42	935,340.14	1,736,655.56
Liquefied Petroleum Gas	878	45.65	47.99	93.64
Small Boats (gas)	108,646	17,383.36	19,989.81	37,373.17
Small Boats (diesel oil)	367,367	3,673.67		3,673.67
Aviation fuel	24,483,652	244,836.52		244,836.52
Other fuel 1/	3,326,845	69,296.87	10,672.01	79,968.88
SUB-TOTAL	84,897,327	6,904,934.00	7,596,560.96	14,501,494.96 **
ERT - Petroleum Products	2,191,971	2,301,569.55		2,301,569.55
ERT - Fossil Fuels (MMBtu)	429,668	81,636.92		81,636.92
SUB-TOTAL		2,383,206.47		2,383,206.47
TOTAL		9,288,140.47	7,596,560.96	16,884,701.43

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

**Fuel tax collections were \$14,442,061.31 in November 2022. A total of \$59,433.65 in undistributed fuel taxes from previous months were included in the November 2022 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
	1,386,224.80	27,115.92	0.00	1,413,340.72

Penalty and Interest

First District	(6.09)
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	(6.09)

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) - NOVEMBER 2022

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	56,739	8,510.85	9,361.94	17,872.79
County of Maui	22,636	3,395.40	5,432.64	8,828.04
County of Hawaii	11,784	1,767.60	2,710.32	4,477.92
County of Kauai	1,413	211.95	240.21	452.16
TOTAL	92,572	13,885.80	17,745.11	31,630.91

LIQUID FUEL TAX ALLOCATION BY FUND - NOVEMBER 2022*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,844,297.46	
State Airports Special Fund	101,965.31	
State Boating Special Fund	77,994.13	4,024,256.90
County Fuel Tax		3,877,121.20
SUB-TOTAL		7,901,378.10
Environmental Response Revolving Fund	65,185.14	
Energy Security Special Fund	61,600.81	
Energy Systems Development Special Fund	69,481.82	
Electric Vehicle Charging System Subaccount	36,533.08	
Hydrogen Fueling System Subaccount	36,533.08	
General Fund	1,090,960.64	1,360,294.57
TOTAL		9,261,672.67
COUNTY OF MAUI		
State Highway Special Fund	977,756.70	
State Airports Special Fund	74,197.24	
State Boating Special Fund	24,009.74	1,075,963.68
County Fuel Tax:		
Island of Lanai	26,844.76	
Island of Molokai	0.00	
Island of Maui	1,372,362.55	1,399,207.31
SUB-TOTAL		2,475,170.99
Environmental Response Revolving Fund	22,579.49	
Energy Security Special Fund	18,063.59	
Energy Systems Development Special Fund	22,579.49	
Electric Vehicle Charging System Subaccount	13,547.69	
Hydrogen Fueling System Subaccount	13,547.69	
General Fund	383,851.35	474,169.30
TOTAL		2,949,340.29
COUNTY OF HAWAII		
State Highway Special Fund	1,304,116.55	
State Airports Special Fund	45,663.62	
State Boating Special Fund	31,193.81	1,380,973.98
County Fuel Tax		1,784,070.85
SUB-TOTAL		3,165,044.83
Environmental Response Revolving Fund	19,147.64	
Energy Security Special Fund	15,318.11	
Energy Systems Development Special Fund	19,147.64	
Electric Vehicle Charging System Subaccount	11,488.58	
Hydrogen Fueling System Subaccount	11,488.58	
General Fund	325,509.84	402,100.39
TOTAL		3,567,145.22
COUNTY OF KAUAI		
State Highway Special Fund	467,325.80	
State Airports Special Fund	23,010.35	
State Boating Special Fund	9,368.90	499,705.05
County Fuel Tax		460,195.99
SUB-TOTAL		959,901.04
Environmental Response Revolving Fund	6,982.96	
Energy Security Special Fund	5,586.37	
Energy Systems Development Special Fund	6,982.96	
Electric Vehicle Charging System Subaccount	4,189.78	
Hydrogen Fueling System Subaccount	4,189.78	
General Fund	118,710.36	146,642.21
TOTAL		1,106,543.25
SUMMARY		
State Highway Special Fund	6,593,496.51	
State Airports Special Fund	244,836.52	
State Boating Special Fund	142,566.58	6,980,899.61
County Fuel Tax		7,520,595.35
SUB-TOTAL		14,501,494.96 *
Environmental Response Revolving Fund	113,895.23	
Energy Security Special Fund	100,568.88	
Energy Systems Development Special Fund	118,191.91	
Electric Vehicle Charging System Subaccount	65,759.13	
Hydrogen Fueling System Subaccount	65,759.13	
General Fund	1,919,032.19	2,383,206.47
TOTAL		16,884,701.43

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 \$14,442,061.31 in November 2022. A total of \$59,433.65 in undistributed fuel taxes from previous months were included in the November 2022 report.
Tax Research & Planning Office