

LIQUID FUEL TAX BASE & TAX COLLECTIONS - FISCAL YEAR ENDING JUNE 30, 2023**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	249,953,170 *	39,929,648.47	41,173,118.47	81,102,766.94
Diesel Oil (off-highway)	64,972,538	649,725.38		649,725.38
Diesel Oil (highway)	27,197,237	4,351,591.79	4,487,448.96	8,839,040.75
Liquefied Petroleum Gas (highway)	10,201	530.48	550.84	1,081.32
Small Boats (gasoline)	841,892	134,702.72	138,912.21	273,614.93
Small Boats (diesel oil)	3,688,043	36,880.43		36,880.43
Aviation Fuel	128,591,677	1,285,916.77		1,285,916.77
Other Fuel 1/	1,346,425	53,703.92	111,188.75	164,892.67
SUB-TOTAL	476,601,183	46,442,699.96	45,911,219.23	92,353,919.19
ERT - Petroleum Products (barrel) 2/	13,292,067	13,956,670.59		13,956,670.59
ERT - Fossil Fuels (MMBtu) 2/	6,370,028	1,210,305.32		1,210,305.32
SUB-TOTAL		15,166,975.91		15,166,975.91
TOTAL		61,609,675.87	45,911,219.23	107,520,895.10
COUNTY OF MAUI				
Gasoline	64,108,212 *	10,242,253.10	15,361,873.61	25,604,126.71
Diesel Oil (off-highway)	54,550,444	545,504.44		545,504.44
Diesel Oil (highway)	6,131,394	981,022.44	1,471,535.08	2,452,557.52
Liquefied Petroleum Gas (highway)	131	6.80	15.07	21.87
Small Boats (gasoline)	48,171	7,707.36	11,561.04	19,268.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	100,368,456	1,003,684.56		1,003,684.56
Other Fuel 1/	215,654	5,326.94	14,481.46	19,808.40
SUB-TOTAL	225,422,462	12,785,505.64	16,859,466.26	29,644,971.90
ERT - Petroleum Products (barrel) 2/	5,476,902	5,750,746.78		5,750,746.78
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		5,750,746.78		5,750,746.78
TOTAL 3/		18,536,252.42	16,859,466.26	35,395,718.68
COUNTY OF HAWAII				
Gasoline	82,677,241 *	13,208,150.19	18,984,779.27	32,192,929.46
Diesel Oil (off-highway)	30,484,207	304,842.07		304,842.07
Diesel Oil (highway)	12,143,674	1,942,987.88	2,793,045.07	4,736,032.95
Liquefied Petroleum Gas (highway)	569	29.56	43.26	72.82
Small Boats (gasoline)	333,281	53,324.96	76,654.63	129,979.59
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	51,563,216	515,632.16		515,632.16
Other Fuel 1/	16,133,462	327,216.74	0.00	327,216.74
SUB-TOTAL	193,335,650	16,352,183.56	21,854,522.23	38,206,705.79
ERT - Petroleum Products (barrel) 2/	4,588,985	4,818,434.36		4,818,434.36
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		4,818,434.36		4,818,434.36
TOTAL		21,170,617.92	21,854,522.23	43,025,140.15
COUNTY OF KAUAI				
Gasoline	29,677,583 *	4,746,834.64	5,043,399.99	9,790,234.63
Diesel Oil (off-highway)	8,405,995	84,059.95		84,059.95
Diesel Oil (highway)	3,061,571	489,851.35	520,467.07	1,010,318.42
Liquefied Petroleum Gas (highway)	318	16.54	17.81	34.35
Small Boats (gasoline)	0	0.00	0.00	0.00
Small Boats (diesel oil)	0	0.00		0.00
Aviation Fuel	28,278,244	282,782.44		282,782.44
Other Fuel 1/	13,699,736	273,994.72	0.00	273,994.72
SUB-TOTAL	83,123,447	5,877,539.64	5,563,884.87	11,441,424.51
ERT - Petroleum Products (barrel) 2/	1,636,668	1,718,501.58		1,718,501.58
ERT - Fossil Fuels (MMBtu) 2/	0	0.00		0.00
SUB-TOTAL		1,718,501.58		1,718,501.58
TOTAL		7,596,041.22	5,563,884.87	13,159,926.09
SUMMARY				
Gasoline	426,416,205	68,126,886.40	80,563,171.34	148,690,057.74
Diesel Oil (off-highway)	158,413,184	1,584,131.84		1,584,131.84
Diesel Oil (highway)	48,533,876	7,765,453.46	9,272,496.18	17,037,949.64
Liquefied Petroleum Gas (highway)	11,219	583.38	626.98	1,210.36
Small Boats (gasoline)	1,223,344	195,735.04	227,127.88	422,862.92
Small Boats (diesel oil)	3,688,043	36,880.43		36,880.43
Aviation Fuel	308,801,593	3,088,015.93		3,088,015.93
Other Fuel 1/	31,395,277	660,242.32	125,670.21	785,912.53
SUB-TOTAL	978,482,742	81,457,928.80	90,189,092.59	171,647,021.39 **
ERT - Petroleum Products (barrel) 2/	24,994,622	26,244,353.31		26,244,353.31
ERT - Fossil Fuels (MMBtu) 2/	6,370,028	1,210,305.32		1,210,305.32
SUB-TOTAL		27,454,658.63		27,454,658.63
TOTAL		108,912,587.43	90,189,092.59	199,101,680.02

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

**Fuel tax collections were \$169,403,201.15 for fiscal year 2023. A total of \$2,243,820.24 in undistributed fuel taxes from previous years were included in several monthly reports in fiscal year 2023.

***The negative amounts are due to payment adjustments.

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
	16,529,597.54	329,868.72	0.00	16,859,466.26

Penalty and Interest***

First District	105,802.12
Second District	(16,712.76)
Third District	(24,692.30)
Fourth District	(10,328.77)
TOTAL	54,068.29

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, 2023

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	419,090	62,863.53	69,149.89	132,013.42
County of Maui	100,405	15,060.75	24,097.20	39,157.95
County of Hawaii	134,722	20,208.30	30,986.06	51,194.36
County of Kauai	10,524	1,578.60	1,789.08	3,367.68
TOTAL	664,741	99,711.18	126,022.23	225,733.41

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - FISCAL YEAR ENDING JUNE 30, 2023*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	44,705,215.36	
State Airports Special Fund	1,285,916.77	
State Boating Special Fund	910,680.02	46,901,812.15
County Fuel Tax		45,452,107.04
SUB-TOTAL		92,353,919.19
Environmental Response Revolving Fund	728,303.64	
Energy Security Special Fund	722,783.54	
Energy Systems Development Special Fund	792,003.92	
Electric Vehicle Charging System Subaccount	398,762.02	
Hydrogen Fueling System Subaccount	398,762.02	
General Fund	12,126,360.77	15,166,975.91
TOTAL		107,520,895.10
COUNTY OF MAUI		
State Highway Special Fund	11,664,002.87	
State Airports Special Fund	1,003,684.56	
State Boating Special Fund	286,412.88	12,954,100.31
Electric Vehicle Charging System Subaccount		
County Fuel Tax:		
Island of Lanai	326,570.03	
Island of Molokai	0.00	
Island of Maui	16,364,301.56	16,690,871.59
SUB-TOTAL		29,644,971.90
Environmental Response Revolving Fund	273,845.08	
Energy Security Special Fund	219,076.07	
Energy Systems Development Special Fund	273,845.08	
Electric Vehicle Charging System Subaccount	164,307.04	
Hydrogen Fueling System Subaccount	164,307.04	
General Fund	4,655,366.47	5,750,746.78
TOTAL		35,395,718.68
COUNTY OF HAWAII		
State Highway Special Fund	15,678,185.89	
State Airports Special Fund	515,632.16	
State Boating Special Fund	376,910.73	16,570,728.78
County Fuel Tax		21,635,977.01
SUB-TOTAL		38,206,705.79
Environmental Response Revolving Fund	229,449.27	
Energy Security Special Fund	183,559.41	
Energy Systems Development Special Fund	229,449.27	
Electric Vehicle Charging System Subaccount	137,669.55	
Hydrogen Fueling System Subaccount	137,669.55	
General Fund	3,900,637.31	4,818,434.36
TOTAL		43,025,140.15
COUNTY OF KAUAI		
State Highway Special Fund	5,538,809.63	
State Airports Special Fund	282,782.44	
State Boating Special Fund	111,586.42	5,933,178.49
County Fuel Tax		5,508,246.02
SUB-TOTAL		11,441,424.51
Environmental Response Revolving Fund	81,833.39	
Energy Security Special Fund	65,466.73	
Energy Systems Development Special Fund	81,833.39	
Electric Vehicle Charging System Subaccount	49,100.04	
Hydrogen Fueling System Subaccount	49,100.04	
General Fund	1,391,167.99	1,718,501.58
TOTAL		13,159,926.09
SUMMARY		
State Highway Special Fund	77,586,213.75	
State Airports Special Fund	3,088,015.93	
State Boating Special Fund	1,685,590.05	82,359,819.73
County Fuel Tax		89,287,201.66
SUB-TOTAL		171,647,021.39 *
Environmental Response Revolving Fund	1,313,431.38	
Energy Security Special Fund	1,190,885.75	
Energy Systems Development Special Fund	1,377,131.66	
Electric Vehicle Charging System Subaccount	749,838.65	
Hydrogen Fueling System Subaccount	749,838.65	
General Fund	22,073,532.54	27,454,658.63
TOTAL		199,101,680.02

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 \$169,403,201.15 for fiscal year 2023. A total of \$2,243,820.24 in undistributed fuel taxes from previous years were included in several monthly reports in fiscal year 2023.

COMPARISON OF LIQUID FUEL TAX COLLECTIONS AND ALLOCATION FOR
TWO YEARS ENDING JUNE 30, 2023

SOURCE OF REVENUE	YEAR ENDING		DIFFERENCE
	6/30/2023*	6/30/2022**	
TAX BASE - GALLONS			
Gasoline	426,416,205	422,327,346	4,088,860
Diesel Oil (off-highway)	158,413,184	147,816,436	10,596,748
Diesel Oil (highway)	48,533,876	50,813,584	(2,279,708)
Liquefied Petroleum Gas (highway)	11,219	23,184	(11,965)
Small Boats (gasoline)	1,223,344	1,100,010	123,334
Small Boats (diesel oil)	3,688,043	4,331,918	(643,875)
Aviation Fuel	308,801,593	311,431,677	(2,630,084)
Other Fuel 1/	31,395,277	26,450,140	4,945,137
TOTAL GALLONS	978,482,742	964,294,295	14,188,447
ERT - Petroleum Products (barrel) 2/	24,994,622	23,739,083	1,255,539
ERT - Fossil Fuels (MMBtu) 2/	6,370,028	5,383,257	986,771
AMOUNT OF TAX - DOLLARS			
Gasoline	148,690,057.74	146,985,837.15	1,704,220.59
Diesel Oil (off-highway)	1,584,131.84	1,478,164.36	105,967.48
Diesel Oil (highway)	17,037,949.64	17,865,085.89	(827,136.25)
Liquefied Petroleum Gas (highway)	1,210.36	2,490.54	(1,280.18)
Small Boats (gasoline)	422,862.92	385,285.87	37,577.05
Small Boats (diesel oil)	36,880.43	43,319.18	(6,438.75)
Aviation Fuel	3,088,015.93	3,114,316.77	(26,300.84)
Other Fuel 1/	785,912.53	680,420.79	105,491.74
SUB-TOTAL	171,647,021.39	170,554,920.55	1,092,100.84
ERT - Petroleum Products (barrel) 2/	26,244,353.31	24,926,036.87	1,318,316.44
ERT - Fossil Fuels (MMBtu) 2/	1,210,305.32	1,022,818.83	187,486.49
SUB-TOTAL	27,454,658.63	25,948,855.70	1,505,802.93
TOTAL	199,101,680.02	196,503,776.25	2,597,903.77

ALLOCATION OF COLLECTIONS	YEAR ENDING		DIFFERENCE
	6/30/2023*	6/30/2022**	
STATE - DOLLARS			
Highway Special Fund	77,586,213.75	76,999,612.89	586,600.86
Airports Special Fund	3,088,015.93	3,114,316.77	(26,300.84)
Boating Special Fund	1,685,590.05	1,674,406.04	11,184.01
SUB-TOTAL	82,359,819.73	81,788,335.70	571,484.03
Environmental Response Revolving Fund	1,313,431.38	1,240,786.70	72,644.68
Energy Security Special Fund	1,190,885.75	1,111,061.04	79,824.71
Energy Systems Development Special Fund	1,377,131.66	2,006,791.74	(629,660.08)
Electric Vehicle Charging System Subaccount	749,838.65	712,172.49	37,666.16
Hydrogen Fueling System Subaccount	749,838.65	0.00	749,838.65
General Fund	22,073,532.54	20,878,043.73	1,195,488.81
SUB-TOTAL	27,454,658.63	25,948,855.70	1,505,802.93
TOTAL	109,814,478.36	107,737,191.40	2,077,286.96
COUNTY - DOLLARS			
City & County of Honolulu	45,452,107.04	45,383,488.55	68,618.49
County of Maui	16,690,871.59	16,433,761.05	257,110.54
Island of Lanai	326,570.03	281,221.70	45,348.33
Island of Molokai	0.00	0.00	0.00
Island of Maui	16,364,301.56	16,152,539.35	211,762.21
County of Hawaii	21,635,977.01	21,546,858.72	89,118.29
County of Kauai	5,508,246.02	5,402,476.53	105,769.49
TOTAL	89,287,201.66	88,766,584.85	520,616.81

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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 \$169,403,201.15 for fiscal year 2023. A total of \$2,243,820.24 in undistributed fuel taxes from previous years were included in several monthly reports in fiscal year 2023.

**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.