

LIQUID FUEL TAX BASE & TAX COLLECTIONS - AUGUST 2024\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	21,600,536 *	3,453,962.06	3,561,752.40	7,015,714.46
Diesel Oil (off-highway)	4,617,686	46,176.86		46,176.86
Diesel Oil (highway)	2,116,157	325,656.28	334,944.23	660,600.51
Liquefied Petroleum Gas	162	8.42	8.75	17.17
Small Boats (gas)	78,101	12,496.16	12,886.67	25,382.83
Small Boats (diesel oil)	(5,058,764)	(50,587.64)		(50,587.64)
Aviation fuel	12,396,197	123,961.97		123,961.97
Other fuel 1/	121,858	4,874.32	10,114.22	14,988.54
<b>SUB-TOTAL</b>	<b>35,871,933</b>	<b>3,916,548.43</b>	<b>3,919,706.27</b>	<b>7,836,254.70</b>
ERT - Petroleum Products	1,050,496	1,103,021.02		1,103,021.02
ERT - Fossil Fuels (MMBtu)	468,122	88,943.18		88,943.18
<b>SUB-TOTAL</b>		<b>1,191,964.20</b>		<b>1,191,964.20</b>
<b>TOTAL</b>		<b>5,108,512.63</b>	<b>3,919,706.27</b>	<b>9,028,218.90</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,096,213 *	814,008.23	1,220,873.76	2,034,881.99
Diesel Oil (off-highway)	2,783,372	27,833.72		27,833.72
Diesel Oil (highway)	558,230	88,688.15	132,969.36	221,657.51
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,373	699.68	1,049.52	1,749.20
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,652,368	56,523.68		56,523.68
Other fuel 1/	(3,902)	(358.98)	(133.52)	(492.50)
<b>SUB-TOTAL</b>	<b>14,090,654</b>	<b>987,394.48</b>	<b>1,354,759.12</b>	<b>2,342,153.60</b>
ERT - Petroleum Products	355,826	373,617.15		373,617.15
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>373,617.15</b>		<b>373,617.15</b>
<b>TOTAL 3/</b>		<b>1,361,011.63</b>	<b>1,354,759.12</b>	<b>2,715,770.75</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	6,668,016 *	1,065,639.51	1,531,737.67	2,597,377.18
Diesel Oil (off-highway)	2,490,499	24,904.99		24,904.99
Diesel Oil (highway)	1,058,365	169,338.40	243,423.95	412,762.35
Liquefied Petroleum Gas	14	0.73	1.06	1.79
Small Boats (gas)	28,284	4,525.44	6,505.32	11,030.76
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,150,335	31,503.35		31,503.35
Other fuel 1/	21,573	379.56	483.36	862.92
<b>SUB-TOTAL</b>	<b>13,417,086</b>	<b>1,296,291.98</b>	<b>1,782,151.36</b>	<b>3,078,443.34</b>
ERT - Petroleum Products	348,149	365,556.03		365,556.03
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>365,556.03</b>		<b>365,556.03</b>
<b>TOTAL</b>		<b>1,661,848.01</b>	<b>1,782,151.36</b>	<b>3,443,999.37</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,565,266 *	410,139.11	435,751.31	845,890.42
Diesel Oil (off-highway)	2,329,864	23,298.64		23,298.64
Diesel Oil (highway)	292,836	46,853.76	49,782.12	96,635.88
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	2,012,202	20,122.02		20,122.02
Other fuel 1/	3	0.12	0.00	0.12
<b>SUB-TOTAL</b>	<b>7,200,171</b>	<b>500,413.65</b>	<b>485,533.43</b>	<b>985,947.08</b>
ERT - Petroleum Products	156,245	164,057.60		164,057.60
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>164,057.60</b>		<b>164,057.60</b>
<b>TOTAL</b>		<b>664,471.25</b>	<b>485,533.43</b>	<b>1,150,004.68</b>
<b>SUMMARY</b>				
Gasoline	35,930,031	5,743,748.91	6,750,115.14	12,493,864.05
Diesel Oil (off-highway)	12,221,421	122,214.21		122,214.21
Diesel Oil (highway)	4,025,588	630,536.59	761,119.66	1,391,656.25
Liquefied Petroleum Gas	176	9.15	9.81	18.96
Small Boats (gas)	110,758	17,721.28	20,441.51	38,162.79
Small Boats (diesel oil)	(5,058,764)	(50,587.64)		(50,587.64)
Aviation fuel	23,211,102	232,111.02		232,111.02
Other fuel 1/	139,532	4,895.02	10,464.06	15,359.08
<b>SUB-TOTAL</b>	<b>70,579,844</b>	<b>6,700,648.54</b>	<b>7,542,150.18</b>	<b>14,242,798.72 **</b>
ERT - Petroleum Products	1,910,716	2,006,251.80		2,006,251.80
ERT - Fossil Fuels (MMBtu)	468,122	88,943.18		88,943.18
<b>SUB-TOTAL</b>		<b>2,095,194.98</b>		<b>2,095,194.98</b>
<b>TOTAL</b>		<b>8,795,843.52</b>	<b>7,542,150.18</b>	<b>16,337,993.70</b>

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

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
	1,334,899.60	19,859.52	0.00	1,354,759.12

**Penalty and Interest**

First District	0.00
Second District	0.00
Third District	0.00
Fourth District	0.00
<b>TOTAL</b>	<b>0.00</b>

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<b>SUB-TOTAL</b>	<b>35,871,933</b>	<b>3,916,548.43</b>	<b>3,919,706.27</b>	<b>7,836,254.70</b>
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**Penalty and Interest**

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Fourth District	0.00
<b>TOTAL</b>	<b>0.00</b>

SCHEDULE OF FUEL TAX RATES  
(Effective July 1, 2020)  
(Fuel tax rates in cents per gallon)

	STATE TAX	COUNTY TAX	TOTAL TAX
<b>GASOLINE AND DIESEL OIL (HIGHWAY):</b>			
City & County of Honolulu	16.0	16.5	32.5
County of Maui <sup>3/</sup>	16.0	24.0	40.0
County of Hawaii	16.0	23.0	39.0
County of Kauai	16.0	17.0	33.0
<b>DIESEL OIL (OFF-HIGHWAY):</b>			
All Counties	1.0	0.0	1.0
<b>LIQUEFIED PETROLEUM GAS (HIGHWAY):</b>			
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
<b>AVIATION FUEL:</b>			
All Counties	1.0	0.0	1.0
<b>ENVIRONMENTAL RESPONSE, ENERGY, &amp; FOOD SECURITY TAX</b>			
All Counties, per barrel of petroleum products <sup>1/</sup>	105.0	0.0	105.0
All Counties, per million BTU of fossil fuels <sup>2/</sup>	19.0	0.0	19.0
<b>ETHANOL (HIGHWAY):</b>			
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
<b>METHANOL (HIGHWAY):</b>			
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
<b>BIODIESEL (HIGHWAY):</b>			
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
<b>NAPHTHA (Power-Generating Facility)</b>			
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
<b>COMPRESSED NATURAL GAS (HIGHWAY):</b>			
City & County of Honolulu	4.0	8.2	12.2
County of Maui <sup>3/</sup>	4.0	11.9	15.9
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
<b>LIQUEFIED NATURAL GAS (HIGHWAY):</b>			
City & County of Honolulu	4.0	8.2	12.2
County of Maui <sup>3/</sup>	4.0	11.9	15.9
County of Hawaii	4.0	11.4	15.4
County of Kauai	4.0	8.4	12.4
<b>BIODIESEL BLEND (HIGHWAY):</b>			
County of Maui	3.9	6.0	9.9

<sup>1/</sup> Does not include aviation fuel.

<sup>2/</sup> Does not include petroleum products. BTU = British thermal unit.

<sup>3/</sup> Effective July 1, 2020, pursuant to Maui County Resolution No. 20-82.

OFF-HIGHWAY USE REFUNDS (GASOLINE) - AUGUST 2024

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	14,158	2,123.70	2,336.07	4,459.77
County of Maui	9,239	1,385.85	2,217.36	3,603.21
County of Hawaii	8,287	1,243.05	1,906.01	3,149.06
County of Kauai	2,023	303.45	343.91	647.36
<b>TOTAL</b>	<b>33,707</b>	<b>5,056.05</b>	<b>6,803.35</b>	<b>11,859.40</b>