

LIQUID FUEL TAX BASE & TAX COLLECTIONS - JANUARY 2025**

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	21,244,324 *	3,392,802.19	3,498,394.86	6,891,197.05
Diesel Oil (off-highway)	6,258,109	62,581.09		62,581.09
Diesel Oil (highway)	1,809,425	289,503.23	298,555.15	588,058.38
Liquefied Petroleum Gas	52	2.70	2.81	5.51
Small Boats (gas)	67,481	10,796.96	11,134.37	21,931.33
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	12,436,362	124,363.62		124,363.62
Other fuel 1/	110,188	4,407.65	9,146.10	13,553.75
SUB-TOTAL	41,925,941	3,884,457.44	3,817,233.29	7,701,690.73
ERT - Petroleum Products	1,234,217	1,295,928.02		1,295,928.02
ERT - Fossil Fuels (MMBtu)	483,420	91,849.80		91,849.80
SUB-TOTAL		1,387,777.82		1,387,777.82
TOTAL		5,272,235.26	3,817,233.29	9,089,468.55
COUNTY OF MAUI				
Gasoline	5,163,695 *	824,887.25	1,237,200.48	2,062,087.73
Diesel Oil (off-highway)	4,316,373	43,163.73		43,163.73
Diesel Oil (highway)	484,396	77,503.36	116,255.04	193,758.40
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	5,186	829.76	1,244.64	2,074.40
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,515,213	55,152.13		55,152.13
Other fuel 1/	13,927	397.49	981.29	1,378.78
SUB-TOTAL	15,498,790	1,001,933.72	1,355,681.45	2,357,615.17
ERT - Petroleum Products	442,557	464,684.99		464,684.99
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		464,684.99		464,684.99
TOTAL 3/		1,466,618.71	1,355,681.45	2,822,300.16
COUNTY OF HAWAII				
Gasoline	6,551,780 *	1,047,370.55	1,505,507.55	2,552,878.10
Diesel Oil (off-highway)	3,138,393	31,383.93		31,383.93
Diesel Oil (highway)	889,055	142,248.80	204,482.65	346,731.45
Liquefied Petroleum Gas	28	1.45	2.13	3.58
Small Boats (gas)	30,771	4,923.36	7,077.33	12,000.69
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,177,284	31,772.84		31,772.84
Other fuel 1/	14,632	240.25	345.03	585.28
SUB-TOTAL	13,801,943	1,257,941.18	1,717,414.69	2,975,355.87
ERT - Petroleum Products	401,184	421,243.63		421,243.63
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		421,243.63		421,243.63
TOTAL		1,679,184.81	1,717,414.69	3,396,599.50
COUNTY OF KAUAI				
Gasoline	2,353,910 *	376,516.85	400,041.45	776,558.30
Diesel Oil (off-highway)	748,852	7,488.52		7,488.52
Diesel Oil (highway)	240,009	38,401.44	40,801.53	79,202.97
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	2,323,100	23,231.00		23,231.00
Other fuel 1/	1,199,305	23,986.10	0.00	23,986.10
SUB-TOTAL	6,865,176	469,623.91	440,842.98	910,466.89
ERT - Petroleum Products	157,133	164,989.95		164,989.95
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		164,989.95		164,989.95
TOTAL		634,613.86	440,842.98	1,075,456.84
SUMMARY				
Gasoline	35,313,709	5,641,576.84	6,641,144.34	12,282,721.18
Diesel Oil (off-highway)	14,461,727	144,617.27		144,617.27
Diesel Oil (highway)	3,422,885	547,656.83	660,094.37	1,207,751.20
Liquefied Petroleum Gas	80	4.15	4.94	9.09
Small Boats (gas)	103,438	16,550.08	19,456.34	36,006.42
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	23,451,959	234,519.59		234,519.59
Other fuel 1/	1,338,052	29,031.49	10,472.42	39,503.91
SUB-TOTAL	78,091,850	6,613,956.25	7,331,172.41	13,945,128.66 **
ERT - Petroleum Products	2,235,092	2,346,846.59		2,346,846.59
ERT - Fossil Fuels (MMBtu)	483,420	91,849.80		91,849.80
SUB-TOTAL		2,438,696.39		2,438,696.39
TOTAL		9,052,652.64	7,331,172.41	16,383,825.05

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

**Fuel tax collections were \$13,966,269.71 in January 2025, of which \$21,141.05 could not be distributed because the required tax returns were not yet 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
	1,334,597.69	21,083.76	0.00	1,355,681.45

Penalty and Interest

First District	33.06
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	33.06

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - JANUARY 2025*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,722,492.88	
State Airports Special Fund	124,363.62	
State Boating Special Fund	75,773.27	3,922,629.77
County Fuel Tax		3,779,060.96
SUB-TOTAL		7,701,690.73
Environmental Response Revolving Fund	66,545.06	
Energy Security Special Fund	63,871.29	
Energy Systems Development Special Fund	71,379.26	
Electric Vehicle Charging System Subaccount	37,026.51	
Hydrogen Fueling System Subaccount	37,026.51	
General Fund	1,111,929.19	1,387,777.82
TOTAL		9,089,468.55
COUNTY OF MAUI		
State Highway Special Fund	937,313.77	
State Airports Special Fund	55,152.13	
State Boating Special Fund	23,024.64	1,015,490.54
County Fuel Tax:		
Island of Lanai	20,872.92	
Island of Molokai	0.00	
Island of Maui	1,321,251.71	1,342,124.63
SUB-TOTAL		2,357,615.17
Environmental Response Revolving Fund	22,127.86	
Energy Security Special Fund	17,702.29	
Energy Systems Development Special Fund	22,127.86	
Electric Vehicle Charging System Subaccount	13,276.71	
Hydrogen Fueling System Subaccount	13,276.71	
General Fund	376,173.56	464,684.99
TOTAL		2,822,300.16
COUNTY OF HAWAII		
State Highway Special Fund	1,213,906.66	
State Airports Special Fund	31,772.84	
State Boating Special Fund	29,435.83	1,275,115.33
County Fuel Tax		1,700,240.54
SUB-TOTAL		2,975,355.87
Environmental Response Revolving Fund	20,059.22	
Energy Security Special Fund	16,047.38	
Energy Systems Development Special Fund	20,059.22	
Electric Vehicle Charging System Subaccount	12,035.53	
Hydrogen Fueling System Subaccount	12,035.53	
General Fund	341,006.75	421,243.63
TOTAL		3,396,599.50
COUNTY OF KAUAI		
State Highway Special Fund	441,928.98	
State Airports Special Fund	23,231.00	
State Boating Special Fund	8,872.36	474,032.34
County Fuel Tax		436,434.55
SUB-TOTAL		910,466.89
Environmental Response Revolving Fund	7,856.66	
Energy Security Special Fund	6,285.33	
Energy Systems Development Special Fund	7,856.66	
Electric Vehicle Charging System Subaccount	4,714.00	
Hydrogen Fueling System Subaccount	4,714.00	
General Fund	133,563.30	164,989.95
TOTAL		1,075,456.84
SUMMARY		
State Highway Special Fund	6,315,642.29	
State Airports Special Fund	234,519.59	
State Boating Special Fund	137,106.10	6,687,267.98
County Fuel Tax		7,257,860.68
SUB-TOTAL		13,945,128.66 *
Environmental Response Revolving Fund	116,588.80	
Energy Security Special Fund	103,906.29	
Energy Systems Development Special Fund	121,423.00	
Electric Vehicle Charging System Subaccount	67,052.75	
Hydrogen Fueling System Subaccount	67,052.75	
General Fund	1,962,672.80	2,438,696.39
TOTAL		16,383,825.05

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 \$13,966,269.71 in January 2025, of which \$21,141.05 could not be distributed because the required tax returns were not yet available.

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) - JANUARY 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	41,931	6,289.66	6,918.62	13,208.28
County of Maui	8,693	1,303.95	2,086.32	3,390.27
County of Hawaii	6,095	914.25	1,401.85	2,316.10
County of Kauai	725	108.75	123.25	232.00
TOTAL	57,444	8,616.61	10,530.04	19,146.65