

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

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
CITY & COUNTY OF HONOLULU				
Gasoline	20,793,146 *	3,312,955.46	3,415,526.39	6,728,481.85
Diesel Oil (off-highway)	5,041,887	50,418.87		50,418.87
Diesel Oil (highway)	1,940,063	310,410.07	320,110.42	630,520.49
Liquefied Petroleum Gas	78	4.06	4.21	8.27
Small Boats (gas)	86,540	13,846.40	14,279.11	28,125.51
Small Boats (diesel oil)	328,216	3,282.16		3,282.16
Aviation fuel	11,648,857	116,488.57		116,488.57
Other fuel 1/	111,364	4,395.97	9,027.16	13,423.13
SUB-TOTAL	39,950,151	3,811,801.56	3,758,947.29	7,570,748.85
ERT - Petroleum Products	1,112,306	1,167,920.85		1,167,920.85
ERT - Fossil Fuels (MMBtu)	512,145	97,307.55		97,307.55
SUB-TOTAL		1,265,228.40		1,265,228.40
TOTAL		5,077,029.96	3,758,947.29	8,835,977.25
COUNTY OF MAUI				
Gasoline	5,104,292 *	812,206.52	1,217,861.76	2,030,068.28
Diesel Oil (off-highway)	4,758,666	47,586.66		47,586.66
Diesel Oil (highway)	456,557	73,049.12	109,573.68	182,622.80
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	5,157	825.12	1,237.68	2,062.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,726,025	57,260.25		57,260.25
Other fuel 1/	18,800	483.06	1,309.47	1,792.53
SUB-TOTAL	16,069,497	991,410.73	1,329,982.59	2,321,393.32
ERT - Petroleum Products	432,627	454,257.96		454,257.96
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		454,257.96		454,257.96
TOTAL 3/		1,445,668.69	1,329,982.59	2,775,651.28
COUNTY OF HAWAII				
Gasoline	6,537,288 *	1,038,238.68	1,491,727.56	2,529,966.24
Diesel Oil (off-highway)	2,902,060	29,020.60		29,020.60
Diesel Oil (highway)	1,061,569	169,851.04	244,160.87	414,011.91
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	31,457	5,033.12	7,235.11	12,268.23
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,483,118	34,831.18		34,831.18
Other fuel 1/	10,295	212.78	199.02	411.80
SUB-TOTAL	14,025,787	1,277,187.40	1,743,322.56	3,020,509.96
ERT - Petroleum Products	368,358	386,775.59		386,775.59
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		386,775.59		386,775.59
TOTAL		1,663,962.99	1,743,322.56	3,407,285.55
COUNTY OF KAUAI				
Gasoline	2,357,632 *	376,376.47	399,840.17	776,216.64
Diesel Oil (off-highway)	792,826	7,928.26		7,928.26
Diesel Oil (highway)	254,108	40,657.28	43,198.36	83,855.64
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	2,282,661	22,826.61		22,826.61
Other fuel 1/	1,169,280	23,385.60	0.00	23,385.60
SUB-TOTAL	6,856,507	471,174.22	443,038.53	914,212.75
ERT - Petroleum Products	148,090	155,494.60		155,494.60
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
SUB-TOTAL		155,494.60		155,494.60
TOTAL		626,668.82	443,038.53	1,069,707.35
SUMMARY				
Gasoline	34,792,358	5,539,777.13	6,524,955.88	12,064,733.01
Diesel Oil (off-highway)	13,495,439	134,954.39		134,954.39
Diesel Oil (highway)	3,712,297	593,967.51	717,043.33	1,311,010.84
Liquefied Petroleum Gas	78	4.06	4.21	8.27
Small Boats (gas)	123,154	19,704.64	22,751.90	42,456.54
Small Boats (diesel oil)	328,216	3,282.16		3,282.16
Aviation fuel	23,140,661	231,406.61		231,406.61
Other fuel 1/	1,309,739	28,477.41	10,535.65	39,013.06
SUB-TOTAL	76,901,942	6,551,573.91	7,275,290.97	13,826,864.88 **
ERT - Petroleum Products	2,061,380	2,164,449.00		2,164,449.00
ERT - Fossil Fuels (MMBtu)	512,145	97,307.55		97,307.55
SUB-TOTAL		2,261,756.55		2,261,756.55
TOTAL		8,813,330.46	7,275,290.97	16,088,621.43

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

**Fuel tax collections were \$13,803,875.21 in February 2025. A total of \$22,989.67 in undistributed fuel taxes from previous months were included in the February 2025 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
	1,314,320.91	15,661.68	0.00	1,329,982.59

Penalty and Interest

First District	317.45
Second District	0.00
Third District	0.00
Fourth District	0.00
TOTAL	317.45

STATE OF HAWAII
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - FEBRUARY 2025*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
CITY & COUNTY OF HONOLULU		
State Highway Special Fund	3,658,359.86	
State Airports Special Fund	116,488.57	
State Boating Special Fund	74,542.60	3,849,391.03
County Fuel Tax		3,721,357.82
SUB-TOTAL		7,570,748.85
Environmental Response Revolving Fund	60,736.73	
Energy Security Special Fund	59,856.57	
Energy Systems Development Special Fund	65,858.18	
Electric Vehicle Charging System Subaccount	33,369.17	
Hydrogen Fueling System Subaccount	33,369.17	
General Fund	1,012,038.58	1,265,228.40
TOTAL		8,835,977.25
COUNTY OF MAUI		
State Highway Special Fund	924,808.98	
State Airports Special Fund	57,260.25	
State Boating Special Fund	22,641.33	1,004,710.56
County Fuel Tax:		
Island of Lanai	15,505.06	
Island of Molokai	0.00	
Island of Maui	1,301,177.70	1,316,682.76
SUB-TOTAL		2,321,393.32
Environmental Response Revolving Fund	21,631.33	
Energy Security Special Fund	17,305.07	
Energy Systems Development Special Fund	21,631.33	
Electric Vehicle Charging System Subaccount	12,978.80	
Hydrogen Fueling System Subaccount	12,978.80	
General Fund	367,732.63	454,257.96
TOTAL		2,775,651.28
COUNTY OF HAWAII		
State Highway Special Fund	1,229,932.66	
State Airports Special Fund	34,831.18	
State Boating Special Fund	29,856.79	1,294,620.63
County Fuel Tax		1,725,889.33
SUB-TOTAL		3,020,509.96
Environmental Response Revolving Fund	18,417.89	
Energy Security Special Fund	14,734.31	
Energy Systems Development Special Fund	18,417.89	
Electric Vehicle Charging System Subaccount	11,050.73	
Hydrogen Fueling System Subaccount	11,050.73	
General Fund	313,104.04	386,775.59
TOTAL		3,407,285.55
COUNTY OF KAUAI		
State Highway Special Fund	443,864.13	
State Airports Special Fund	22,826.61	
State Boating Special Fund	8,913.87	475,604.61
County Fuel Tax		438,608.14
SUB-TOTAL		914,212.75
Environmental Response Revolving Fund	7,404.50	
Energy Security Special Fund	5,923.60	
Energy Systems Development Special Fund	7,404.50	
Electric Vehicle Charging System Subaccount	4,442.70	
Hydrogen Fueling System Subaccount	4,442.70	
General Fund	125,876.60	155,494.60
TOTAL		1,069,707.35
SUMMARY		
State Highway Special Fund	6,256,965.63	
State Airports Special Fund	231,406.61	
State Boating Special Fund	135,954.59	6,624,326.83
County Fuel Tax		7,202,538.05
SUB-TOTAL		13,826,864.88 *
Environmental Response Revolving Fund	108,190.45	
Energy Security Special Fund	97,819.55	
Energy Systems Development Special Fund	113,311.90	
Electric Vehicle Charging System Subaccount	61,841.40	
Hydrogen Fueling System Subaccount	61,841.40	
General Fund	1,818,751.85	2,261,756.55
TOTAL		16,088,621.43

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 \$13,803,875.21 in February 2025. A total of \$22,989.67 in undistributed fuel taxes from previous months were included in the February 2025 report.

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) - FEBRUARY 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	92,986	13,947.91	15,342.70	29,290.61
County of Maui	29,868	4,480.20	7,168.32	11,648.52
County of Hawaii	51,516	7,727.40	11,848.68	19,576.08
County of Kauai	5,631	844.65	957.27	1,801.92
TOTAL	180,001	27,000.16	35,316.97	62,317.13