

LIQUID FUEL TAX BASE & TAX COLLECTIONS - MAY 2025\*\*

SOURCE OF REVENUE	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>				
Gasoline	20,963,973 *	3,352,221.93	3,456,840.43	6,809,062.36
Diesel Oil (off-highway)	4,594,355	45,943.55		45,943.55
Diesel Oil (highway)	2,041,789	326,686.23	336,895.20	663,581.43
Liquefied Petroleum Gas	106	5.52	5.72	11.24
Small Boats (gas)	73,293	11,726.88	12,093.35	23,820.23
Small Boats (diesel oil)	185,003	1,850.03		1,850.03
Aviation fuel	11,428,786	114,287.86		114,287.86
Other fuel 1/	115,338	4,613.52	9,573.06	14,186.58
<b>SUB-TOTAL</b>	<b>39,402,643</b>	<b>3,857,335.52</b>	<b>3,815,407.76</b>	<b>7,672,743.28</b>
ERT - Petroleum Products	1,012,793	1,063,432.14		1,063,432.14
ERT - Fossil Fuels (MMBtu)	474,739	90,200.41		90,200.41
<b>SUB-TOTAL</b>		<b>1,153,632.55</b>		<b>1,153,632.55</b>
<b>TOTAL</b>		<b>5,010,968.07</b>	<b>3,815,407.76</b>	<b>8,826,375.83</b>
<b>COUNTY OF MAUI</b>				
Gasoline	5,142,427 *	821,512.57	1,232,141.28	2,053,653.85
Diesel Oil (off-highway)	3,619,278	36,192.78		36,192.78
Diesel Oil (highway)	559,998	89,599.68	134,399.52	223,999.20
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	4,637	741.92	1,112.88	1,854.80
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	5,967,735	59,677.35		59,677.35
Other fuel 1/	15,125	389.35	1,049.97	1,439.32
<b>SUB-TOTAL</b>	<b>15,309,200</b>	<b>1,008,113.65</b>	<b>1,368,703.65</b>	<b>2,376,817.30</b>
ERT - Petroleum Products	397,356	417,223.85		417,223.85
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>417,223.85</b>		<b>417,223.85</b>
<b>TOTAL 3/</b>		<b>1,425,337.50</b>	<b>1,368,703.65</b>	<b>2,794,041.15</b>
<b>COUNTY OF HAWAII</b>				
Gasoline	7,058,081 *	1,128,375.41	1,621,951.72	2,750,327.13
Diesel Oil (off-highway)	2,427,357	24,273.57		24,273.57
Diesel Oil (highway)	1,155,118	184,818.88	265,677.14	450,496.02
Liquefied Petroleum Gas	67	3.49	5.09	8.58
Small Boats (gas)	32,082	5,133.12	7,378.86	12,511.98
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	3,590,555	35,905.55		35,905.55
Other fuel 1/	12,271	277.34	168.24	445.58
<b>SUB-TOTAL</b>	<b>14,275,531</b>	<b>1,378,787.36</b>	<b>1,895,181.05</b>	<b>3,273,968.41</b>
ERT - Petroleum Products	381,958	401,055.79		401,055.79
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>401,055.79</b>		<b>401,055.79</b>
<b>TOTAL</b>		<b>1,779,843.15</b>	<b>1,895,181.05</b>	<b>3,675,024.20</b>
<b>COUNTY OF KAUAI</b>				
Gasoline	2,408,191 *	385,024.66	409,068.45	794,093.11
Diesel Oil (off-highway)	427,939	4,279.39		4,279.39
Diesel Oil (highway)	276,299	44,207.84	46,970.83	91,178.67
Liquefied Petroleum Gas	0	0.00	0.00	0.00
Small Boats (gas)	5,652	904.32	960.84	1,865.16
Small Boats (diesel oil)	0	0.00		0.00
Aviation fuel	2,551,107	25,511.07		25,511.07
Other fuel 1/	1,106,398	22,128.48	0.00	22,128.48
<b>SUB-TOTAL</b>	<b>6,775,586</b>	<b>482,055.76</b>	<b>457,000.12</b>	<b>939,055.88</b>
ERT - Petroleum Products	152,032	159,633.12		159,633.12
ERT - Fossil Fuels (MMBtu)	0	0.00		0.00
<b>SUB-TOTAL</b>		<b>159,633.12</b>		<b>159,633.12</b>
<b>TOTAL</b>		<b>641,688.88</b>	<b>457,000.12</b>	<b>1,098,689.00</b>
<b>SUMMARY</b>				
Gasoline	35,572,672	5,687,134.57	6,720,001.88	12,407,136.45
Diesel Oil (off-highway)	11,068,929	110,689.29		110,689.29
Diesel Oil (highway)	4,033,204	645,312.63	783,942.69	1,429,255.32
Liquefied Petroleum Gas	173	9.01	10.81	19.82
Small Boats (gas)	115,664	18,506.24	21,545.93	40,052.17
Small Boats (diesel oil)	185,003	1,850.03		1,850.03
Aviation fuel	23,538,183	235,381.83		235,381.83
Other fuel 1/	1,249,132	27,408.69	10,791.27	38,199.96
<b>SUB-TOTAL</b>	<b>75,762,960</b>	<b>6,726,292.29</b>	<b>7,536,292.58</b>	<b>14,262,584.87 **</b>
ERT - Petroleum Products	1,944,138	2,041,344.90		2,041,344.90
ERT - Fossil Fuels (MMBtu)	474,739	90,200.41		90,200.41
<b>SUB-TOTAL</b>		<b>2,131,545.31</b>		<b>2,131,545.31</b>
<b>TOTAL</b>		<b>8,857,837.60</b>	<b>7,536,292.58</b>	<b>16,394,130.18</b>

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

\*\*Fuel tax collections were \$14,246,661.17 in May 2025. A total of \$15,923.70 in undistributed fuel taxes from previous months were included in the May 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
	1,351,771.89	16,931.76	0.00	1,368,703.65

**Penalty and Interest**

First District	2.77
Second District	0.00
Third District	1.10
Fourth District	0.00
<b>TOTAL</b>	<b>3.87</b>

STATE OF HAWAII  
DEPARTMENT OF TAXATION

LIQUID FUEL TAX ALLOCATION BY FUND - MAY 2025\*

ALLOCATION OF COLLECTIONS	AMOUNT	TOTAL TAX
<b>CITY &amp; COUNTY OF HONOLULU</b>		
State Highway Special Fund	3,705,617.18	
State Airports Special Fund	114,287.86	
State Boating Special Fund	75,584.56	3,895,489.60
County Fuel Tax		3,777,253.68
<b>SUB-TOTAL</b>		<b>7,672,743.28</b>
Environmental Response Revolving Fund	55,387.02	
Energy Security Special Fund	54,753.87	
Energy Systems Development Special Fund	60,134.41	
Electric Vehicle Charging System Subaccount	30,383.78	
Hydrogen Fueling System Subaccount	30,383.78	
General Fund	922,589.69	1,153,632.55
<b>TOTAL</b>		<b>8,826,375.83</b>
<b>COUNTY OF MAUI</b>		
State Highway Special Fund	938,951.94	
State Airports Special Fund	59,677.35	
State Boating Special Fund	23,171.40	1,021,800.69
County Fuel Tax:		
Island of Lanai	16,762.44	
Island of Molokai	0.00	
Island of Maui	1,338,254.17	1,355,016.61
<b>SUB-TOTAL</b>		<b>2,376,817.30</b>
Environmental Response Revolving Fund	19,867.80	
Energy Security Special Fund	15,894.24	
Energy Systems Development Special Fund	19,867.80	
Electric Vehicle Charging System Subaccount	11,920.68	
Hydrogen Fueling System Subaccount	11,920.68	
General Fund	337,752.65	417,223.85
<b>TOTAL</b>		<b>2,794,041.15</b>
<b>COUNTY OF HAWAII</b>		
State Highway Special Fund	1,329,452.99	
State Airports Special Fund	35,905.55	
State Boating Special Fund	32,380.63	1,397,739.17
County Fuel Tax		1,876,229.24
<b>SUB-TOTAL</b>		<b>3,273,968.41</b>
Environmental Response Revolving Fund	19,097.89	
Energy Security Special Fund	15,278.32	
Energy Systems Development Special Fund	19,097.89	
Electric Vehicle Charging System Subaccount	11,458.74	
Hydrogen Fueling System Subaccount	11,458.74	
General Fund	324,664.21	401,055.79
<b>TOTAL</b>		<b>3,675,024.20</b>
<b>COUNTY OF KAUAI</b>		
State Highway Special Fund	451,979.24	
State Airports Special Fund	25,511.07	
State Boating Special Fund	9,135.45	486,625.76
County Fuel Tax		452,430.12
<b>SUB-TOTAL</b>		<b>939,055.88</b>
Environmental Response Revolving Fund	7,601.58	
Energy Security Special Fund	6,081.26	
Energy Systems Development Special Fund	7,601.58	
Electric Vehicle Charging System Subaccount	4,560.95	
Hydrogen Fueling System Subaccount	4,560.95	
General Fund	129,226.80	159,633.12
<b>TOTAL</b>		<b>1,098,689.00</b>
<b>SUMMARY</b>		
State Highway Special Fund	6,426,001.35	
State Airports Special Fund	235,381.83	
State Boating Special Fund	140,272.04	6,801,655.22
County Fuel Tax		7,460,929.65
<b>SUB-TOTAL</b>		<b>14,262,584.87 *</b>
Environmental Response Revolving Fund	101,954.29	
Energy Security Special Fund	92,007.69	
Energy Systems Development Special Fund	106,701.68	
Electric Vehicle Charging System Subaccount	58,324.15	
Hydrogen Fueling System Subaccount	58,324.15	
General Fund	1,714,233.35	2,131,545.31
<b>TOTAL</b>		<b>16,394,130.18</b>

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 \$14,246,661.17 in May 2025. A total of \$15,923.70 in undistributed fuel taxes from previous months were included in the May 2025 report.

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) - MAY 2025

	GALLONS	STATE TAX	COUNTY TAX	TOTAL TAX
City & County of Honolulu	13,425	2,013.75	2,215.13	4,228.88
County of Maui	8,505	1,275.75	2,041.20	3,316.95
County of Hawaii	6,117	917.55	1,406.91	2,324.46
County of Kauai	1,906	285.90	324.02	609.92
<b>TOTAL</b>	<b>29,953</b>	<b>4,492.95</b>	<b>5,987.26</b>	<b>10,480.21</b>