

STATE OF HAWAII
Accounting Manual

Volume I
Part 600: Uniform Accounting Code

Page 676.01

SECTION 676: CODE LISTINGS - SOURCE CODES

TAXES

Code

Business Taxes

- * **Business Taxes**
 - Taxes on Privately Owned Public Utilities**

0002 **Public Service Companies (Act 147, SLH 1963)**

All Other

0011 **General Excise**
0012 **Tobacco**
0013 **Liquor**
0014 **Premiums of Insurance Companies**
0015 **Liquid Fuel - Highways**
0016 **Liquid Fuel - Aviation**
0017 **Liquid Fuel - Small Boats**
0018 **State Vehicle Registration Fee**
0019 **Transient Accommodations**
0020 **State Motor Vehicle Weight**
0021 **Rental Motor Vehicle Surcharge Tax**
0022 **Tour Vehicle Surcharge Tax**
0023 **Environmental Response Tax**
0024 **Hospital and Nursing Facility Tax**

* Refer to Section 680 for Source definitions.

March 1, 1996

SECTION 676: CODE LISTINGS - SOURCE CODESTAXESCode

Income Taxes

* Income Taxes

0031 Taxes on Income of Individuals
Individual Net Income

0033 Election Campaign Contribution

0036 Taxes on Net Income of Corporations
Corporation Net Income

Delinquent Income Taxes

0041 Individual Net Income
0042 Corporation Net Income
0043 Compensation and Dividends
0044 Public Welfare

Inheritance and Estate Taxes

* Inheritance and Estate Taxes

0051 Inheritance

Unemployment Compensation Taxes

* Unemployment Compensation Taxes

0061 Unemployment Compensation
0062 Agricultural Unemployment Compensation
0063 Employment and Training Fund Assessment

* Refer to Section 680 for Source definitions.

STATE OF HAWAII
Accounting Manual

Volume I
Part 600: Uniform Accounting Code

Page 676.03

SECTION 676: CODE LISTINGS - SOURCE CODES

TAXES

Code

Property Taxes on Other Than Assessed Valuation
* Property Taxes on Other Than Assessed Valuation
0071 Franchise (Banks and Other Financial Corporations)
0072 Conveyance (Act 10, SLH 1966)

General Property Taxes
* General Property Taxes
0081 Real Property

Penalties and Interest on Delinquent Taxes
* Penalties and Interest on Delinquent Taxes
0091 Penalties and Interest on Delinquent Liquid Fuel Taxes
0092 Penalties and Interest on Delinquent Unemployment Insurance Taxes

* Refer to Section 680 for Source definitions.

November 1, 1992

SECTION 676: CODE LISTINGS - SOURCE CODESLICENSES AND PERMITSCode

Business Licenses and Permits

* Business Licenses and Permits

Health Licenses

0101	Barbers
0102	Cosmetologists
0103	Chiropractors
0104	Dentists
0105	Dispensing Opticians
0106	Embalmers, Undertakers, and Funeral Directors
0107	Fumigators
0108	Laboratory Directors
0109	Laboratory Technicians
0110	Masseurs
0111	Midwives
0112	Naturopaths
0113	Nurses
0114	Optometrists
0115	Osteopathic Physicians
0116	Pharmacists
0117	Physical Therapists
0118	Physicians
0119	Podiatrists
0120	Sanitarians
0121	Slaughter Houses
0122	Tattoo Artists
0123	Veterinarians
0124	Vendors of Medicines, Drugs or Devices
0125	Cemetery Authority
0126	Speech Pathologists and Audiologists Renewal and Duplicate License
0127	Milk Producers and Distributors
0128	Psychologists
0129	Hearing Aid Dealers and Fitters
0130	Nursing Home Administrators
0131	Regulation of Controlled Substances
0132	Acupuncturists
0133	Radiologic Technologists
0134	Private Wastewater Treatment Works Permit Program
0135	Laboratories - Substance Abuse Testing
0136	Electrologists

* Refer to Section 680 for Source definitions.

SECTION 676: CODE LISTINGS - SOURCE CODESLICENSES AND PERMITSCode

	Business Licenses and Permits
	* Business Licenses and Permits
	All Other
0151	Motor Vehicle Repair Dealers and Mechanics
0152	Travel Agencies and Representatives
0153	Franchises, Brokers, and Selling Agents
0154	Pesticide Dealers
0155	Electricians and Plumbers
0156	Degree Granting Institutions
0158	Mortgage Collection and Servicing Agents
0159	Accountants
0160	Collection Agencies
0161	Commercial Employment Agencies
0162	Commercial Exporters of Flowers and Foliage
0163	Commercial Fishing
0164	Contractors
0165	Engineers, Architects, and Surveyors
0167	Game Bird Farmers
0168	General Excise
0169	Importing Seed for Sowing
0170	Industrial and Small Loan Companies
0171	Insurance Companies, Agents, and Salesmen
0172	Limited Licenses of Foreign Corporations Making Mortgage Loans
0173	Liquid Fuel Retail Dealers' Permits
0174	Liquor Permits
0175	Notaries Commissions
0176	Operation of Private Schools
0177	Participants in Boxing Contests
0178	Permits to Vendors to Sell in Public Grounds
0179	Private Detectives and Guards
0180	Produce Dealers
0181	Real Estate Brokers and Salesmen
0183	Securities Dealers and Salesmen
0184	Selling Weed Control Substances
0185	Tobacco

* Refer to Section 680 for Source definitions.

SECTION 676: CODE LISTINGS - SOURCE CODESLICENSES AND PERMITSCode

Business Licenses and Permits

* Business Licenses and Permits

All Other

0186	Elevator Mechanics
0187	Escrow Depositories
0188	Mortgage Brokers and Solicitors
0189	Motor Vehicle Industry Dealers and Salesmen
0190	Rental Agencies
0191	Escort Agencies
0192	Professional Fund - Raising Counsel and Solicitors
0193	Cable Television Systems
0194	Weighmaster's License Fees
0196	Overweight Vehicles Permit Fees
0197	Renewal of License - Port Pilot
0199	Time Sharing Program
0200	Social Workers
0201	Real Estate Appraisers
0202	License Fee - CDL Program
0203	Registration Fee - Activity Desks

Non-Business Licenses and Permits

* Non-Business Licenses and Permits

0222	Marriage Licenses
0223	Permits, Excavating Public Highways
0224	Permits to Operate Power Boats
0225	Hunting Licenses
0226	Sport Fishing Licenses
0227	Aquarium Fish Permits
0228	Leeward Island Fishing Permits

* Refer to Section 680 for Source definitions.

SECTION 676: CODE LISTINGS - SOURCE CODESLICENSES AND PERMITSCode

Non-Business Licenses and Permits

* Non-Business Licenses and Permits

0229	Disinternment Permits
0230	Permits - Solid Waste Disposal Facility
0231	Permits - National Pollutant Discharge Elimination System
0232	Permits - Vendors
0233	Permits - 401 Certification Program - Shoreline Construction
0234	Enforcement Fee - PMVI Program
0236	Fees - Exemptions for Commercial Vehicles (PPCF)

REVENUES FROM USE OF MONEY AND PROPERTY

Rents and Royalties

* Rents and Royalties

0251	Rentals - Leased Public Lands
0252	Rentals - Unleased Public Lands
0253	Rentals - Public Buildings and Rooms
0254	Telephone Coin Box Commissions
0255	Rentals - Housing Units
0256	Use of Government Water
0257	Use of Government Land for Specific Purposes
0258	Parking Meter Collections
0259	Rentals - School Cottages and Garages
0260	Commissions - Vending Machines
0261	Commissions - Game Machines
0262	Commissions - Copying Machines
0263	Rentals - Agricultural Processing Facilities
0264	Rentals - Others
0265	Geothermal Resources Mining Leases - Private Lands
0266	Geothermal Resources Mining Leases - State Lands
0267	Lease Rental on Gross Sales
0268	Rentals - Equipment
0269	Rentals - Parking
0270	Rentals - Laboratory Space
0271	Steam Revenues
0272	Lease Rentals - Hamakua Sugar Lands

* Refer to Section 680 for Source definitions.

SECTION 676: CODE LISTINGS - SOURCE CODESREVENUES FROM USE OF MONEY AND PROPERTYCode

Interest Earned

* Interest Earned

On Bank Deposits (Savings Accounts and Time Certificates of Deposit)

0281	Current Deposits - General Treasury Funds
0282	Current Deposits by Departmental Accountants
0284	Litigated Claims
0285	Time Certificates of Deposit
0286	Interest Bearing Checking Account

On Sales of Public Lands

0291	Deferred Payments on Sales of Public Lands
0292	Deferred Payments on Sales of Public Lands - Non-Ceded
0293	Interest on Delinquent Lease Rentals

On Unemployment Compensation Funds

0295	Unemployment Compensation "Trust" Fund, Washington, D.C.
0296	Agricultural Unemployment Compensation (Benefit Payments) Fund

On Loans and Investments

0300	Hawaiian Home General Loans
0301	Investments
0302	Loans to Counties from Bond Funds
0303	General Obligation Bonds Issued for Highway Purposes
0304	General Obligation Bonds Issued for Airport Purposes
0305	General Obligation Bonds Issued for Hawaiian Home Lands Economic Development Statewide
0306	General Obligation Bonds Issued for Land Development Revolving Fund
0307	General Obligation Bonds Issued for the Convention Center
0308	Temporary Loans to Counties
0309	Temporary Loans to State Agencies
0310	Hawaiian Home Loans

* Refer to Section 680 for Source definitions.

SECTION 676: CODE LISTINGS - SOURCE CODESREVENUES FROM USE OF MONEY AND PROPERTYCode

Interest Earned

* Interest Earned

On Loans and Investments

0311	Loans Under the Farm Loan Program
0312	Veterans' Loans
0313	State Disaster Commercial Loans
0314	Hawaii Capital Loan Program
0315	Investments of Morrill Act Grant
0316	Emergency Farm Loans (Act 300, SLH 1992)
0317	Rental Housing Trust Fund Loans
0318	Former Waialua Sugar Company Employees/Spouses
0319	Additional Receipts Loans - DHHL
0320	General Obligation Bonds Issued for Harbor Purposes
0321	Fisheries New Vessel Construction Loans
0322	Hawaii Development Loans
0323	Student Loans
0324	Borrowed Money Loans - DHHL
0325	Lower and Middle Income Resident Loans
0326	Down Payment Loans
0327	Rental Assistance Revolving Fund
0328	Hawaii Housing Authority Loans (Act 239, SLH 1969)
0329	Hawaiian Home Farm Loans
0330	Hawaiian Home Repair Loans
0331	Hawaii Aquaculture Loans
0332	Commercial Fishing Vessel Maintenance and Repairs Loan Program (Small Vessels)
0333	Molokai General Hospital Loans
0334	North Kohala Loans
0335	General Obligation Bonds Issued for University of Hawaii Projects
0336	General Obligation Bonds Issued for Hawaii Housing Authority Projects
0337	Native Hawaiian Rehabilitation Fund - DHHL
0338	Hawaiian Home Replacement Loans
0339	Kauai Loans
0340	Interest Earned - Other
0341	Molokai Loans
0342	Water Pollution Control Revolving Fund
0343	Independent Sugar Growers Loan Program
0344	Industrial Loan Guaranty Act

* Refer to Section 680 for Source definitions.

SECTION 676: CODE LISTINGS - SOURCE CODESREVENUES FROM USE OF MONEY AND PROPERTYCode

Interest Earned

* Interest Earned

On Loans and Investments

0345	Hawaii Housing Authority Mortgage Loans (Act 50, SLH 1979)
0346	Hawaiian Loan Guarantee Fund - DHHL
0347	General Obligation Bonds Issued for Parking Facilities
0348	Hawaii Invention Development Fund
0349	Economic Development Loans - OHA
0350	General Obligation Bonds Issued for Economic Development Projects
0351	Molokai Loan Program Revolving Fund
0352	Native Hawaiian Revolving Loan Fund
0353	Financial Services Assistance Revolving Fund
0354	Strategic Development Corporation Revolving Fund
0355	Hawaii Community - Based Development Revolving Fund
0356	HCDA Relocation Loan Program
0357	Clean Hawaii Fund Loans
0358	Hamakua Low Interest Loan Program
0359	Housing Alteration Loan Program

* Refer to Section 680 for Source definitions.