

STATE OF HAWAII  
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION

YEAR ENDING JUNE 30, 1999

| SOURCE OF REVENUE                          | FIRST DISTRICT       | SECOND DISTRICT    | THIRD DISTRICT     | FOURTH DISTRICT   | TOTAL - YEAR ENDING  |                      | DIFFERENCE          |
|--|----------------------|--------------------|--------------------|-------------------|----------------------|----------------------|---------------------|
|  |                      |                    |                    |                   | 6/30/99              | 6/30/98              |                     |
| Banks/Financial Corp.                      | 9,705,513            | 17,924             | 36,527             | 11,645            | 9,771,609            | 15,545,923           | (5,774,314)         |
| Conveyance*                                | 7,692,700            | 0                  | 0                  | 0                 | 7,692,700            | 6,925,845            | 766,855             |
| Employment Sec. Contri.                    | 148,948,852          | 508                | 1,160              | 618               | 148,951,137          | 155,062,026          | (6,110,889)         |
| Fuel                                       | 125,591,750          | 5,005,842          | 3,457,630          | 1,960,713         | 136,015,935          | 135,986,491          | 29,444              |
| GE License/Fees                            | 363,289              | 78,759             | 68,899             | 30,981            | 541,928              | 552,296              | (10,368)            |
| General Excise & Use*                      | 1,200,265,431        | 117,923,716        | 91,508,489         | 37,580,651        | 1,447,278,287        | 1,425,351,609        | 21,926,678          |
| Income-Corp.:                              |                      |                    |                    |                   |                      |                      |                     |
| Decl. of Est. Taxes                        | 70,688,000           | 3,031,846          | 4,188,932          | 876,004           | 78,784,782           | 83,256,182           | (4,471,400)         |
| Payment W>Returns                          | 7,537,903            | 306,127            | 440,385            | 184,891           | 8,469,307            | 7,778,994            | 690,313             |
| Refunds                                    | (41,095,487)         | (1,503,459)        | (1,532,547)        | (479,748)         | (44,611,241)         | (44,825,965)         | 214,724             |
| Income-Ind.:                               |                      |                    |                    |                   |                      |                      |                     |
| Decl. of Est. Taxes                        | 150,880,455          | 20,883,037         | 19,330,631         | 8,021,669         | 199,115,793          | 182,182,014          | 16,933,779          |
| Payment W>Returns                          | 74,111,328           | 8,774,885          | 9,131,461          | 3,900,661         | 95,918,335           | 94,194,358           | 1,723,977           |
| WH Tax on Wages                            | 874,225,719          | 50,778,036         | 48,132,661         | 19,208,938        | 992,345,354          | 1,027,746,214        | (35,400,861)        |
| Refunds                                    | (165,828,248)        | (23,703,573)       | (19,543,356)       | (9,593,351)       | (218,668,529)        | (220,471,758)        | 1,803,229           |
| Inheritance/Estate                         | 28,738,494           | 0                  | 0                  | 0                 | 28,738,494           | 19,645,452           | 9,093,042           |
| Insurance Premiums                         | 52,493,166           | 0                  | 0                  | 0                 | 52,493,166           | 59,442,790           | (6,949,624)         |
| Liquor and Permits                         | 24,730,617           | 6,067,932          | 5,286,488          | 2,422,820         | 38,507,858           | 38,893,767           | (385,910)           |
| Mtr. Vehicle Tax/Fees**                    | 50,462,256           | 5,878,030          | 6,252,225          | 2,761,966         | 65,354,478           | 63,548,765           | 1,805,712           |
| Public Service Co.                         | 91,525,548           | 10,494,247         | 11,802,863         | 7,320,116         | 121,142,774          | 120,326,236          | 816,538             |
| Tobacco and Licenses                       | 42,105,622           | 68,946             | 17,064             | 89,803            | 42,281,435           | 36,097,674           | 6,183,761           |
| Trans. Accommm./Time Share Occup. Fees     | 2,230                | 3,070              | 1,025              | 1,390             | 7,715                | 5,265                | 2,450               |
| Trans. Accommm. Tax/Time Share Occup. Tax* | 104,114,360          | 20,740,162         | 7,617,850          | 4,060,903         | 136,533,275          | 127,075,888          | 9,457,387           |
| All Others***                              | 26,146               | 190                | 245                | 100               | 26,681               | (14,238)             | 40,918              |
| <b>TOTAL-6/30/99</b>                       | <b>2,857,285,643</b> | <b>224,846,224</b> | <b>186,198,633</b> | <b>78,360,770</b> | <b>3,346,691,270</b> |                      | <b>12,385,442</b>   |
| <b>TOTAL-6/30/98</b>                       | <b>2,887,404,453</b> | <b>198,184,700</b> | <b>180,432,068</b> | <b>68,284,606</b> | <b>3,334,305,828</b> | <b>3,334,305,828</b> |                     |
| Increase or Decrease                       | (30,118,810)         | 26,661,524         | 5,766,564          | 10,076,164        | 12,385,442           |                      |                     |
| Percent Change                             | -1.0%                | 13.5%              | 3.2%               | 14.8%             | 0.4%                 |                      |                     |
| <b>DISTRIBUTION OF COLLECTIONS</b>         |                      |                    |                    |                   |                      |                      |                     |
| State General Fund                         |                      |                    |                    |                   | 2,854,475,096        | 2,849,184,230        | 5,290,867           |
| State Highway Fund                         |                      |                    |                    |                   | 134,134,384          | 132,335,385          | 1,798,999           |
| State Airport Fund                         |                      |                    |                    |                   | 3,755,773            | 3,514,701            | 241,072             |
| Boating Special Fund                       |                      |                    |                    |                   | 1,304,951            | 1,307,754            | (2,803)             |
| Environmental Fund                         |                      |                    |                    |                   | 1,765,102            | 1,696,415            | 68,686              |
| Bond Reserve Fund                          |                      |                    |                    |                   | 5,000,000            | 5,000,000            | 0                   |
| Election Campaign Fund                     |                      |                    |                    |                   | 260,596              | 280,334              | (19,738)            |
| Employment Security Fund                   |                      |                    |                    |                   | 148,951,137          | 155,062,026          | (6,110,889)         |
| Rental Housing Fund                        |                      |                    |                    |                   | 982,945              | 1,731,461            | (748,516)           |
| Natural Area Reserve Fund                  |                      |                    |                    |                   | 1,923,175            | 1,731,461            | 191,714             |
| Tourism Special Fund                       |                      |                    |                    |                   | 26,228,495           |                      | 26,228,495          |
| Convention Center Fund                     |                      |                    |                    |                   | 23,193,841           | 21,179,315           | 2,014,526           |
| <b>SUB-TOTAL</b>                           |                      |                    |                    |                   | <b>3,201,975,493</b> | <b>3,173,023,082</b> | <b>28,952,412</b>   |
| <b>COUNTY REVENUE:</b>                     |                      |                    |                    |                   |                      |                      |                     |
| Fuel Tax                                   |                      |                    |                    |                   | 60,410,204           | 60,681,001           | (270,798)           |
| Trans. Accommm. Tax                        |                      |                    |                    |                   | 84,305,573           | 100,601,745          | (16,296,172)        |
| <b>COUNTY REVENUE TOTAL</b>                |                      |                    |                    |                   | <b>144,715,777</b>   | <b>161,282,746</b>   | <b>(16,566,970)</b> |
| <b>TOTAL</b>                               |                      |                    |                    |                   | <b>3,346,691,270</b> | <b>3,334,305,828</b> | <b>12,385,442</b>   |

\*Gross collection - does not reflect allocation to Special Funds.

\*\*Includes State Motor Vehicle Weight Tax, Registration Fees, Commercial Driver's License, Periodic Motor Vehicle Inspection Fees, Rental Vehicle Registration Fees and Rental Vehicle Surcharge Tax.

\*\*\*Includes Fuel Retail Dealer Permits and Penalty & Interest - Fuel.

NOTE: Due to rounding, details may not add to total.