

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - NOVEMBER 2014

| SOURCE OF REVENUE | FIRST DISTRICT | SECOND DISTRICT | THIRD DISTRICT | FOURTH DISTRICT | ALL DISTRICTS | | CUMULATIVE TOTALS | |
|---|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|----------------------|----------------------|
| | | | | | NOV 2014 | NOV 2013 | 2014-2015 | 2013-2014 |
| Banks/Financial Corp. 1/ | 1,133,642 | 0 | 95 | 0 | 1,133,737 | 931,794 | 10,700,952 | 7,805,467 |
| Conveyance 1/ | 5,948,824 | 0 | 0 | 0 | 5,948,824 | 3,458,100 | 33,719,003 | 24,872,169 |
| Employment Sec. Contri. | 29,432,284 | 0 | 0 | 0 | 29,432,284 | 48,494,264 | 85,357,535 | 150,654,678 |
| Fuel | 15,256,376 | 262,381 | 1,076,008 | 218,205 | 16,812,970 | 16,515,939 | 80,627,079 | 82,088,651 |
| GE License/Fees | 39,645 | 0 | 0 | 0 | 39,645 | 37,845 | 219,081 | 182,840 |
| General Excise & Use 2/ | 219,204,182 | 17,562,580 | 14,244,448 | 5,871,554 | 256,882,763 | 225,001,659 | 1,265,863,910 | 1,164,712,532 |
| Honolulu County Surcharge 3/ | 19,530,395 | 164,790 | 80,195 | 39,773 | 19,815,154 | 14,744,855 | 91,658,856 | 101,074,770 |
| Income-Corp.: | | | | | | | | |
| Decl. of Est. Taxes | 2,199,869 | 16,418 | 50,196 | 39,115 | 2,305,598 | 2,835,037 | 40,338,516 | 64,314,580 |
| Payment W>Returns 6/ | 1,462,230 | 17,537 | 52,517 | (34) | 1,532,250 | 698,207 | 5,707,414 | 6,975,376 |
| Refunds | (2,009,829) | (5,721) | (484,854) | (5,429) | (2,505,833) | (1,696,086) | (18,560,033) | (22,559,767) |
| Income-Ind.: 1/ | | | | | | | | |
| Decl. of Est. Taxes | 9,835,824 | 640,148 | 353,250 | 301,467 | 11,130,689 | 6,080,283 | 121,609,475 | 110,502,307 |
| Payment W>Returns | 9,030,422 | 1,154,950 | 885,147 | 430,362 | 11,500,882 | 4,584,548 | 39,420,089 | 36,461,645 |
| WH Tax on Wages | 120,872,594 | 6,191,132 | 6,324,702 | 2,480,283 | 135,868,710 | 125,327,878 | 693,736,421 | 651,016,650 |
| Refunds | (6,674,460) | (1,094,648) | (276,449) | (161,558) | (8,207,114) | (9,588,953) | (67,671,474) | (78,585,665) |
| Inheritance/Estate | 40,444 | 0 | 0 | 0 | 40,444 | 515,860 | 4,432,261 | |
| Insurance Premiums | 9,954,124 | 0 | 0 | 0 | 9,954,124 | 9,077,938 | 59,528,681 | 57,793,247 |
| Liquor and Permits | 2,740,942 | 608,748 | 551,648 | 297,518 | 4,198,857 | 4,260,965 | 20,681,196 | 19,347,144 |
| Mtr. Vehicle Tax/Fees 4/ | 10,256,897 | 1,975,691 | 1,628,991 | 692,345 | 14,553,923 | 13,081,276 | 73,804,193 | 68,674,676 |
| Public Service Co. | 9,261,097 | 1,469,740 | 1,479,432 | 614,560 | 12,824,829 | 13,830,291 | 65,739,042 | 69,443,704 |
| Tobacco and Licenses 1/ | 7,252,733 | 198,701 | 389,839 | 303,454 | 8,144,727 | 10,095,140 | 54,591,690 | 51,663,065 |
| Trans. Accomm./Time Share Occup. Fees | 755 | 0 | 0 | 0 | 755 | 860 | 4,395 | 5,085 |
| Trans. Accomm. Tax/Time Share Occup. Tax 1/ | 25,142,642 | 2,968,261 | 2,288,264 | 1,787,516 | 32,186,683 | 28,676,363 | 169,610,435 | 157,740,630 |
| All Others 5/ | 4,210 | 75 | 5 | 10 | 4,300 | 6,319 | 117,927 | 17,385 |
| TOTAL - NOVEMBER 2014 | 489,915,845 | 32,130,783 | 28,643,433 | 12,909,142 | 563,599,203 | 516,970,382 | 2,830,228,985 | 2,728,633,432 |
| TOTAL - NOVEMBER 2013 | 451,761,548 | 28,917,262 | 25,350,607 | 10,940,964 | 516,970,382 | 516,970,382 | 2,728,633,432 | 2,728,633,432 |
| Increase or Decrease | 38,154,297 | 3,213,521 | 3,292,826 | 1,968,177 | 46,628,822 | | 101,595,553 | |
| Percent Change | 8.4% | 11.1% | 13.0% | 18.0% | 9.0% | | 3.7% | |
| DISTRIBUTION OF COLLECTIONS | | | | | | | | |
| State General Fund | | | | | 458,122,275 | 402,387,287 | 2,310,147,204 | 2,156,371,357 |
| State Highway Fund | | | | | 22,140,045 | 20,442,159 | 110,059,131 | 105,669,224 |
| State Airport Fund | | | | | 332,021 | 382,338 | 1,864,880 | 1,890,726 |
| Boating Special Fund | | | | | 141,916 | 139,006 | 680,124 | 692,604 |
| Environmental Fund | | | | | 109,016 | 106,332 | 511,897 | 520,832 |
| Cigarette Stamp Administrative Fund | | | | | 14,644 | 18,152 | 98,220 | 92,945 |
| Cigarette Stamp Enforcement Fund | | | | | 113,083 | 140,176 | 758,479 | 717,741 |
| Compliance Resolution Fund | | | | | 0 | 0 | 0 | 0 |
| Election Campaign Fund | | | | | 0 | 0 | 0 | 0 |
| Employment Security Fund | | | | | 29,432,284 | 48,494,264 | 85,357,535 | 150,654,678 |
| Rental Housing Fund | | | | | 2,974,412 | 1,037,430 | 16,859,501 | 7,461,651 |
| Natural Area Reserve Fund | | | | | 1,487,206 | 864,525 | 8,429,751 | 6,218,042 |
| Convention Center Enterprise Fund | | | | | 2,750,000 | 2,750,000 | 13,750,000 | 13,750,000 |
| Land Conservation Fund | | | | | 594,882 | 345,810 | 3,371,900 | 2,487,217 |
| Tourism Special Fund | | | | | 6,833,333 | 6,833,333 | 34,166,667 | 34,166,667 |
| School Minor Repairs & Maintenance Fund | | | | | 274 | 458 | 4,622 | 6,338 |
| Public Libraries Fund | | | | | 246 | 434 | 4,404 | 6,180 |
| Domestic Violence/Child Abuse and Neglect Funds | | | | | 555 | 925 | 9,820 | 12,960 |
| Cancer Research Fund | | | | | 939,648 | 1,164,774 | 6,302,472 | 5,963,964 |
| Trauma System Fund | | | | | 704,533 | 873,329 | 4,725,490 | 4,471,682 |
| Emergency Medical Service Fund | | | | | 587,382 | 728,110 | 3,939,727 | 3,728,123 |
| Community Health Centers Fund | | | | | 587,382 | 728,110 | 3,939,727 | 3,728,123 |
| Energy Security Fund | | | | | 327,049 | 318,995 | 1,535,692 | 1,562,497 |
| Energy Systems Development Fund | | | | | 218,033 | 0 | 1,023,795 | 0 |
| Agricultural Development & Food Security Fund | | | | | 327,049 | 318,995 | 1,535,692 | 1,562,497 |
| Hurricane Relief Fund | | | | | 0 | 0 | 55,500,000 | 55,500,000 |
| SUB-TOTAL | | | | | 528,737,270 | 488,074,943 | 2,664,576,730 | 2,557,236,049 |
| HONOLULU COUNTY SURCHARGE 3/ | | | | | 19,815,154 | 14,744,855 | 91,658,856 | 101,074,770 |
| OTHER COUNTY REVENUE: | | | | | | | | |
| Fuel Tax | | | | | 6,463,447 | 6,400,585 | 31,076,733 | 31,572,613 |
| Trans. Accomm. Tax | | | | | 8,583,333 | 7,750,000 | 42,916,667 | 38,750,000 |
| OTHER COUNTY REVENUE TOTAL | | | | | 15,046,780 | 14,150,585 | 73,993,399 | 70,322,613 |
| TOTAL | | | | | 563,599,203 | 516,970,382 | 2,830,228,985 | 2,728,633,432 |

1/ Gross collection - does not reflect allocation to Special Funds.

2/ May also contain some revenue from the Honolulu County Surcharge.

3/ Allocated as of November 30, 2014. Taxpayers whose businesses are located outside of Oahu, but have business activities on Oahu may be subject to Honolulu County Surcharge tax.

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

TAX RESEARCH & PLANNING
Monthly 12-19-14

4/ 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.

5/ Includes Fuel Retail Dealer Permits, Penalty & Interest - Fuel, and Permitted Transfers Tax.

6/ The negative amount is due to tax refunds, which exceeds tax collections.