

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - DECEMBER 2015

SOURCE OF REVENUE	FIRST DISTRICT	SECOND DISTRICT	THIRD DISTRICT	FOURTH DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS	
					DEC 2015	DEC 2014	2015-2016	2014-2015
Banks/Financial Corp. 1/	1,203,165	0	0	4,368	1,207,533	1,194,705	8,670,732	11,895,657
Conveyance 1/	2,688,266	0	0	0	2,688,266	11,050,959	27,014,705	44,769,962
Employment Sec. Contri.	986,647	0	0	0	986,647	1,187,747	69,561,622	86,545,282
Fuel 6/	7,377,265	2,522,821	2,201,010	1,046,658	13,147,754	16,178,613	100,674,160	96,805,693
GE License/Fees	44,220	0	0	0	44,220	38,963	261,615	258,044
General Excise & Use 2/	223,930,739	14,752,701	13,084,620	5,489,272	257,257,331	226,376,481	1,585,523,191	1,492,240,391
Honolulu County Surcharge 3/	21,511,468	137,101	68,578	25,245	21,742,393	26,470,620	128,938,404	118,129,476
Income-Corp.:								
Decl. of Est. Taxes	13,436,913	375,188	323,236	133,023	14,268,360	25,554,200	63,440,077	65,892,716
Payment W/ Returns 8/	2,813,110	458,576	119,686	(13,143)	3,378,229	1,382,080	27,637,996	7,089,494
Refunds	(21,349,865)	(6,881)	(84,644)	(9,089)	(21,450,479)	(19,852,448)	(32,365,548)	(38,412,481)
Income-Ind.: 1/								
Decl. of Est. Taxes	32,919,751	2,826,845	2,834,084	1,313,453	39,894,133	11,423,159	189,802,972	133,032,634
Payment W/ Returns	4,567,932	739,657	473,357	324,682	6,105,628	3,198,115	50,619,232	42,618,204
WH Tax on Wages	138,839,790	8,318,386	7,892,584	3,152,537	158,203,297	158,893,396	881,007,306	852,629,817
Refunds	(15,919,769)	(1,149,900)	(706,438)	(376,676)	(18,152,783)	(7,617,141)	(102,533,180)	(75,288,615)
Inheritance/Estate	5,207,908	0	0	0	5,207,908	242,953	7,462,452	3,667,555
Insurance Premiums	14,186,672	0	0	0	14,186,672	12,539,586	75,544,318	72,068,267
Liquor and Permits	2,810,852	636,622	552,867	241,133	4,241,474	3,995,252	24,904,752	24,676,448
Mtr. Vehicle Tax/Fees 4/	10,965,300	2,035,491	2,232,918	876,377	16,110,086	15,619,634	91,692,087	89,423,827
Public Service Co.	9,643,368	1,522,354	1,529,120	621,710	13,316,552	13,876,878	80,161,275	79,615,920
Tobacco and Licenses 1/	8,754,779	196,458	389,832	8,347	9,349,415	11,944,379	62,797,001	66,536,070
Trans. Accomm./Time Share Occup. Fees	1,165	0	0	0	1,165	805	5,825	5,200
Trans. Accomm. Tax/Time Share Occup. Tax 1/	25,510,250	2,121,072	2,084,250	1,622,693	31,338,265	27,713,580	211,379,197	197,324,015
All Others 5/	2,683	150	100	25	2,958	27,313	31,663	145,240
TOTAL - DECEMBER 2015	490,132,607	35,486,639	32,995,160	14,460,614	573,075,021		3,552,231,854	
TOTAL - DECEMBER 2014	465,333,624	32,572,863	30,886,299	12,647,043	541,439,829	541,439,829	3,371,668,814	3,371,668,814
Increase or Decrease	24,798,983	2,913,776	2,108,861	1,813,571	31,635,192		180,563,040	
Percent Change	5.3%	8.9%	6.8%	14.3%	5.8%		5.4%	
DISTRIBUTION OF COLLECTIONS								
State General Fund					499,790,097	451,289,226	3,024,910,308	2,761,436,429
State Highway Fund					20,366,350	22,916,689	137,115,361	132,975,820
State Airport Fund					260,424	319,743	1,760,009	2,184,623
Boating Special Fund					106,397	137,339	854,444	817,463
Environmental Fund					107,446	101,188	642,675	613,086
Cigarette Stamp Administrative Fund					16,823	21,498	112,988	119,718
Cigarette Stamp Enforcement Fund					129,913	166,009	872,521	924,489
Compliance Resolution Fund					0	0	0	0
Election Campaign Fund					32,322	22,569	32,322	22,569
Employment Security Fund					986,647	1,187,747	69,561,622	86,545,282
Rental Housing Fund					1,344,133	5,525,480	13,507,352	22,384,981
Natural Area Reserve Fund					0	2,762,740	0	11,192,491
Convention Center Enterprise Fund					2,208,333	2,750,000	13,250,000	16,500,000
Land Conservation Fund					268,827	1,105,096	2,701,470	4,476,996
Tourism Special Fund					6,833,333	6,833,333	41,000,000	41,000,000
School Minor Repairs & Maintenance Fund 7/					272	0	6,670	4,622
Public Libraries Fund 7/					258	0	6,432	4,404
Domestic Violence/Child Abuse and Neglect Funds 7/					565	0	13,880	9,820
Cancer Research Fund					1,079,494	1,379,430	7,250,085	7,681,902
Trauma System Fund					606,573	1,034,274	4,073,857	5,759,764
Emergency Medical Service Fund					674,801	862,293	4,532,088	4,802,020
Community Health Centers Fund					674,801	862,293	4,532,088	4,802,020
Energy Security Fund					322,337	303,565	1,928,024	1,839,257
Energy Systems Development Fund					214,891	202,376	1,285,350	1,226,171
Agricultural Development & Food Security Fund					322,337	303,565	1,928,024	1,839,257
Hurricane Relief Fund					0	0	0	55,500,000
Turtle Bay Conservation Easement Fund					125,000	0	750,000	0
SUB-TOTAL					536,472,374	500,086,452	3,332,627,572	3,164,663,182
HONOLULU COUNTY SURCHARGE 3/					21,742,393	26,470,620	128,938,404	118,129,476
OTHER COUNTY REVENUE:								
Fuel Tax					6,276,921	6,299,424	39,165,878	37,376,156
Trans. Accomm. Tax					8,583,333	8,583,333	51,500,000	51,500,000
OTHER COUNTY REVENUE TOTAL					14,860,254	14,882,757	90,665,878	88,876,156
TOTAL					573,075,021	541,439,829	3,552,231,854	3,371,668,814

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 December 31, 2015. 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. The district details in this report are based on the address of the taxpayer and may not accurately represent where the tax liabilities were actually incurred.

TAX RESEARCH & PLANNING

Monthly 01-29-16

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/ Fuel tax collections were \$13,229,738.09 in December 2015. Of the collections, \$81,984.31 could not be distributed because the corresponding tax returns were not yet available.

7/ The amount for December 2014 is included in the January 2015 Collections & Distribution Report.

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