

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - DECEMBER 2017

SOURCE OF REVENUE	FIRST DISTRICT	SECOND DISTRICT	THIRD DISTRICT	FOURTH DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS	
					DEC 2017	DEC 2016	2017-2018	2016-2017
Banks/Financial Corp. 1/ 6/	843,820	174	12	3,465	847,471	(5,643,226)	5,149,478	1,443,378
Conveyance 1/	7,374,160	0	0	0	7,374,160	11,858,274	43,672,372	54,180,355
Employment Sec. Contri.	1,024,409	0	0	0	1,024,409	1,289,148	54,763,116	51,105,435
Fuel 7/	10,078,583	2,758,647	2,677,413	1,089,596	16,604,239	20,103,409	101,999,393	93,762,324
GE License/Fees	33,930	7,580	7,020	2,320	50,850	60,853	303,359	305,969
General Excise & Use 2/	243,103,603	16,829,807	14,567,748	6,129,700	280,630,858	245,158,227	1,695,699,596	1,585,102,751
Honolulu County Surcharge 3/	19,565,788	0	0	0	19,565,788	19,077,350	146,741,145	124,638,170
Income-Corp.:								
Decl. of Est. Taxes	19,777,107	301,017	3,506,628	206,800	23,791,552	24,743,264	80,061,778	83,673,816
Payment W/ Returns 6/	(1,360,638)	11,466	41,898	40,808	(1,266,466)	2,020,554	(16,328,284)	19,471,597
Refunds	(7,793,639)	(51,326)	(17,736)	(455)	(7,863,156)	(15,303,127)	(42,991,531)	(47,771,141)
Income-Ind.: 1/								
Decl. of Est. Taxes	27,166,701	5,810,582	3,266,408	11,769,209	48,012,900	28,323,228	237,869,537	161,018,306
Payment W/ Returns	4,688,308	865,704	573,860	343,534	6,471,406	6,846,033	55,016,716	54,324,257
WH Tax on Wages	141,333,921	8,251,372	7,636,902	3,483,796	160,705,991	167,314,418	976,182,089	925,506,287
Refunds	(9,718,442)	(704,180)	(540,019)	(162,291)	(11,124,932)	(8,765,154)	(155,659,354)	(120,593,183)
Inheritance/Estate 6/	682,170	(75,769)	519,193	0	1,125,594	(129,613)	15,132,006	11,905,833
Insurance Premiums	12,587,198	0	0	0	12,587,198	20,282,288	84,448,029	77,529,352
Liquor and Permits	3,063,777	659,472	611,760	265,952	4,600,961	4,690,731	25,499,891	25,559,861
Mtr. Vehicle Tax/Fees 4/	10,577,070	1,897,816	2,051,003	686,605	15,212,495	15,707,018	94,514,344	91,903,155
Public Service Co.	6,163,826	971,915	1,064,987	524,177	8,724,905	10,483,033	53,066,628	58,452,535
Tobacco and Licenses 1/	8,235,072	196,540	389,258	156,573	8,977,443	9,115,255	60,029,621	60,820,743
Trans. Accomm./Time Share Occup. Fees	850	375	200	70	1,495	2,020	9,295	9,132
Trans. Accomm. Tax/Time Share Occup. Tax 1/	27,782,562	3,848,131	2,568,697	1,665,464	35,864,854	31,194,828	245,713,591	249,172,785
All Others 5/	9,151	135	95	20	9,401	3,657	271,029	6,356
TOTAL - DECEMBER 2017	525,219,288	41,579,459	38,925,326	26,205,343	631,929,416		3,761,163,844	
TOTAL - DECEMBER 2016	495,249,841	38,715,290	39,403,351	15,063,985	588,432,467	588,432,467	3,561,528,076	3,561,528,076
Increase or Decrease	29,969,447	2,864,169	(478,024)	11,141,358	43,496,950		199,635,769	
Percent Change	6.1%	7.4%	-1.2%	74.0%	7.4%		5.6%	
DISTRIBUTION OF COLLECTIONS								
State General Fund					555,263,491	505,425,359	3,216,220,558	3,045,961,290
State Highway Fund					22,188,290	24,386,507	137,007,413	132,321,857
State Airport Fund					189,909	152,126	1,262,445	840,934
Boating Special Fund					141,727	174,450	870,222	804,125
Environmental Fund					107,190	120,213	655,688	598,246
Cigarette Stamp Administrative Fund					16,157	16,405	108,009	109,433
Cigarette Stamp Enforcement Fund					124,768	126,684	834,068	845,063
Compliance Resolution Fund					0	0	0	0
Election Campaign Fund					53,299	35,420	53,299	35,420
Employment Security Fund					1,024,409	1,289,148	54,763,116	51,105,435
Rental Housing Fund					3,687,080	5,929,137	21,836,186	27,090,178
Natural Area Reserve Fund					0	0	0	0
Convention Center Enterprise Fund					2,208,333	2,208,333	13,250,000	13,250,000
Land Conservation Fund					737,416	1,185,827	4,367,237	5,418,036
Tourism Special Fund					6,833,333	6,833,333	41,000,000	41,000,000
School Minor Repairs & Maintenance Fund					456	288	12,562	9,640
Public Libraries Fund					430	266	12,218	9,210
Domestic Violence/Child Abuse and Neglect Funds					1,060	510	26,705	19,675
Cancer Research Fund					1,036,741	1,052,660	6,930,563	7,021,931
Trauma System Fund					582,550	591,495	3,894,316	3,945,656
Emergency Medical Service Fund					648,075	658,026	4,332,352	4,389,467
Community Health Centers Fund					648,075	658,026	4,332,352	4,389,467
Energy Security Fund					321,569	360,638	1,967,063	1,794,739
Energy Systems Development Fund					214,380	240,425	1,311,375	1,196,493
Agricultural Development & Food Security Fund					321,569	360,638	1,967,063	1,794,739
Hurricane Relief Fund					0	0	0	0
Turtle Bay Conservation Easement Fund					125,000	125,000	750,000	750,000
Land and Development Fund					250,000	250,000	1,500,000	1,500,000
SUB-TOTAL					596,725,308	552,180,916	3,519,264,808	3,346,201,032
HONOLULU COUNTY SURCHARGE 3/					19,565,788	19,077,350	146,741,145	124,638,170
OTHER COUNTY REVENUE:								
Fuel Tax					7,054,987	8,590,868	43,657,891	39,188,873
Trans. Accomm. Tax					8,583,333	8,583,333	51,500,000	51,500,000
OTHER COUNTY REVENUE TOTAL					15,638,320	17,174,201	95,157,891	90,688,873
TOTAL					631,929,416	588,432,467	3,761,163,844	3,561,528,076

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, 2017. 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 01-24-18

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.

7/ Fuel tax collections were \$16,604,450.16 in December. Of the collections, \$211.24 could not be distributed because the corresponding tax returns were not yet available.