

**Table 9.03-- STATE AND COUNTY TAX COLLECTIONS, BY SOURCE:  
1986 TO 1996**

[In thousands of dollars. For fiscal years ended June 30]

Source	1986	1994	1995	1996
Total State and county tax collections	1,959,625	3,732,906	3,749,407	3,997,774
State collections 1/	1,562,195	2,991,811	3,012,835	3,257,099
General excise and use	747,102	1,332,891	1,363,920	1,432,486
Transient accommodations 2/	-	76,527	98,046	115,747
Fuel	67,559	135,918	134,031	138,267
Liquor	29,852	38,997	38,362	37,811
Tobacco	19,741	32,658	35,386	39,572
Insurance	34,609	63,726	62,271	59,164
Public service companies	70,265	92,292	100,505	104,131
Banks and other financial institutions	4,934	29,434	17,048	17,109
Corporate income 3/	39,589	38,995	30,249	48,438
Indiv. income, net income 4/	467,206	962,543	925,704	999,928
Inheritance and estate	5,971	28,120	16,438	17,540
Real property 5/	25	-	-	-
Conveyance	1,947	7,665	6,952	5,669
Environmental response (FY94)	-	1,470	1,953	1,669
Rental vehicle surcharge	-	20,366	21,465	21,951
Hospital and nursing home 6/	-	26,718	16,601	10,104
Licenses, permits, and others	6,443	14,913	21,104	23,985
Unemployment compensation	66,951	88,578	122,801	183,526
County collections 1/	397,429	741,096	736,572	740,675
Real property	333,670	624,815	612,149	612,689
Liquor licenses and fees	3,562	4,461	4,366	5,091
Utility franchise	18,049	25,181	24,718	26,702
Motor vehicle weight 7/	32,504	62,623	69,057	67,430
Licenses, permits, and others	9,645	24,015	26,282	28,763

1/ Article VIII, Section 3 of the State Constitution, as amended in 1978, mandated transfer of real property tax administration, including collection of the tax, to the counties, effective July 1, 1981. State collections represent real property taxes for prior years.

2/ Effective January 1, 1987.

3/ Includes payments of estimated taxes less refunds.

4/ Includes withheld and estimated taxes less refunds.

5/ Reflects correction of source data (inadvertent row deletion).

6/ Hospital tax repealed in 1994.

7/ Includes State motor vehicle weight tax.

Source: Tax Foundation of Hawaii, *Government in Hawaii* (annual), table 13; *Government in Hawaii*, 1996 as corrected; and *Government in Hawaii*, 1997, forthcoming.