

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: Taxation
 Prog ID(s): TAX 107
 Name of Fund: Cigarette Tax Stamp Administrative Special Fund
 Legal Authority: HRS §245-41.5

Contact Name: Suzanne Eghan
 Phone: 587-1500
 Fund type (MOF) Special
 Appropriation Acct. No. S-325-T

Intended Purpose: To provide funding to administer and operate the cigarette tax stamp program

Source of Revenues: Cigarette tax stamps are sold at denominated value plus stamp fee of 1.7% of the denominated value of each stamp sold.

Of the 1.7% stamp fee, 0.2% goes to the Cigarette Tax Stamp Administrative Special Fund.

Current Program Activities/Allowable Expenses: Monies in the fund are used to purchase stamps from the manufacturer and to pay for the cost of distributing stamps through a financial institution.

Purpose of Proposed Ceiling Increase (if applicable): NA

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	252,000	252,000	252,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	107,684	128,415	128,338	206,193	180,910	160,910	140,910
Revenues	195,852	209,600	233,823	246,717	252,000	252,000	252,000
Expenditures	190,438	209,677	155,968	272,000	272,000	272,000	272,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	128,415	128,338	206,193	180,910	160,910	140,910	120,910
Encumbrances		41,805	10,500				
Unencumbered Cash Balance	128,415	86,533	195,693	180,910	160,910	140,910	120,910

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

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Department: Taxation
 Prog ID(s): TAX 107
 Name of Fund: Tax Administration Special Fund
 Legal Authority: HRS §245-26

Contact Name: Suzanne Efan
 Phone: 587-1500
 Fund type (MOF) Special
 Appropriation Acct. No. S-327-T

Intended Purpose: To offset costs associated with administering sections 235-110.9 and 235-110.91, to fund operations of the Special Enforcement Section.

Source of Revenues: Fees paid by taxpayers requesting comfort letter and certifications under sections 235-110.9 and 235-110.91, revenues collected by the Special Enforcement Section provided that in each fiscal year, revenues in excess of \$500,000 shall be deposited to the General Fund.

Current Program Activities/Allowable Expenses: Costs associated with administering sections 235-110.9 and 235-110.91, costs for administration and operation of the Special Enforcement Section.

Purpose of Proposed Ceiling Increase (if applicable): NA

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	775,000	775,000	775,000	775,000
Beginning Cash Balance	303,669	453,487	570,719	1,186,687	911,687	636,687	361,687
Revenues	233,650	208,425	673,300	500,000	500,000	500,000	500,000
Expenditures	83,832	91,193	57,332	775,000	775,000	775,000	775,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	453,487	570,719	1,186,687	911,687	636,687	361,687	86,687
Encumbrances	1,600		46,778				
Unencumbered Cash Balance	451,887	570,719	1,139,909	911,687	636,687	361,687	86,687

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							