

Report on Non-General Fund Information
for Submittal to the 2012 Legislature

Department: Taxation
 Prog ID(s): TAX 107
 Name of Fund: Cigarette Tax Stamp Administration Fund
 Legal Authority: Act 270, SLH 2001

Contact Name: Suzanne Efan
 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 the 1.7%, 0.2% goes to the Cigarette Tax Stamp Administration 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 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	252,000	252,000	272,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	128,415	128,338	206,193	299,564	299,564	299,564	299,564
Revenues	209,600	233,823	262,458	272,000	272,000	272,000	272,000
Expenditures	209,677	155,968	169,087	272,000	272,000	272,000	272,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	128,338	206,193	299,564	299,564	299,564	299,564	299,564
Encumbrances	41,805	10,500	44,368	0	0	0	0
Unencumbered Cash Balance	86,533	195,693	255,196	299,564	299,564	299,564	299,564

Additional Information:

Amount Req. for Bond Conveyance	0	0	0	0	0	0	0
Amount from Bond Proceeds	0	0	0	0	0	0	0
Amount Held in CODs, Escrow Accounts, or Other Investments	0	0	0	0	0	0	0

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Department: Taxation
 Prog ID(s): TAX 107
 Name of Fund: Tax Administration Special Fund
 Legal Authority: HRS §235-20.5

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.

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

Purpose of Proposed Ceiling Increase (if applicable): NA

Financial Data							
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	775,000	775,000	775,000	775,000	775,000
Beginning Cash Balance	453,487	570,719	1,186,687	1,316,069	1,041,069	766,069	491,069
Revenues	208,425	673,300	455,710	500,000	500,000	500,000	500,000
Expenditures	91,193	57,332	326,328	775,000	775,000	775,000	775,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	570,719	1,186,687	1,316,069	1,041,069	766,069	491,069	216,069
Encumbrances	0	46,778	3,622	0	0	0	0
Unencumbered Cash Balance	570,719	1,139,909	1,312,447	1,041,069	766,069	491,069	216,069

Additional Information:

Amount Req. for Bond Conveyance	0	0	0	0	0	0	0
Amount from Bond Proceeds	0	0	0	0	0	0	0
Amount Held in CODs, Escrow Accounts, or Other Investments	0	0	0	0	0	0	0