

STATE OF HAWAII  
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - DECEMBER 2016

SOURCE OF REVENUE	FIRST DISTRICT	SECOND DISTRICT	THIRD DISTRICT	FOURTH DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS	
					DEC 2016	DEC 2015	2016-2017	2015-2016
Banks/Financial Corp. 1/ 6/	(5,644,082)	(66)	0	922	(5,643,226)	1,207,533	1,443,378	8,670,732
Conveyance 1/	11,858,274	0	0	0	11,858,274	2,688,266	54,180,355	27,014,705
Employment Sec. Contri.	1,289,148	0	0	0	1,289,148	986,647	51,105,435	69,561,622
Fuel 7/	12,598,659	3,326,413	2,543,707	1,634,630	20,103,409	13,147,754	93,762,324	100,674,160
GE License/Fees	42,108	7,634	7,476	3,635	60,853	44,220	305,969	261,615
General Excise & Use 2/	207,938,849	17,237,981	13,944,644	6,036,753	245,158,227	257,257,331	1,585,102,751	1,585,523,191
Honolulu County Surcharge 3/	19,077,350	0	0	0	19,077,350	21,742,393	124,638,170	128,938,404
Income-Corp.:								
Decl. of Est. Taxes	24,206,960	199,742	291,402	45,160	24,743,264	14,268,360	83,673,816	63,440,077
Payment W/ Returns	1,891,185	63,788	53,375	12,206	2,020,554	3,378,229	19,471,597	27,637,996
Refunds	(15,217,472)	(36,986)	(36,805)	(11,865)	(15,303,127)	(21,450,479)	(47,771,141)	(32,365,548)
Income-Ind.: 1/								
Decl. of Est. Taxes	16,799,424	2,079,300	8,509,686	934,817	28,323,228	39,894,133	161,018,306	189,802,972
Payment W/ Returns	4,805,032	1,064,491	607,826	368,684	6,846,033	6,105,628	54,324,257	50,619,232
WH Tax on Wages	148,993,133	7,745,388	7,597,075	2,978,822	167,314,418	158,203,297	925,506,287	881,007,306
Refunds	(7,654,035)	(520,140)	(422,111)	(168,869)	(8,765,154)	(18,152,783)	(120,593,183)	(102,533,180)
Inheritance/Estate 6/	(69,717)	0	(59,897)	0	(129,613)	5,207,908	7,462,452	7,462,452
Insurance Premiums	20,282,288	0	0	0	20,282,288	14,186,672	77,529,352	75,544,318
Liquor and Permits	3,053,459	681,838	682,953	272,481	4,690,731	4,241,474	25,559,861	24,904,752
Mtr. Vehicle Tax/Fees 4/	10,797,957	2,021,977	2,107,655	779,428	15,707,018	16,110,086	91,903,155	91,692,087
Public Service Co.	7,831,891	1,128,815	1,092,403	429,924	10,483,033	13,316,552	58,452,535	80,161,275
Tobacco and Licenses 1/	8,187,769	390,871	390,690	145,925	9,115,255	9,349,415	60,820,743	62,797,001
Trans. Accomm./Time Share Occup. Fees	1,510	220	185	105	2,020	1,165	9,132	5,825
Trans. Accomm. Tax/Time Share Occup. Tax 1/	24,176,733	3,323,893	2,092,990	1,601,212	31,194,828	31,338,265	249,172,785	211,379,197
All Others 5/	3,417	130	95	15	3,657	2,958	6,356	31,663
<b>TOTAL - DECEMBER 2016</b>	<b>495,249,841</b>	<b>38,715,290</b>	<b>39,403,351</b>	<b>15,063,985</b>	<b>588,432,467</b>		<b>3,561,528,076</b>	
<b>TOTAL - DECEMBER 2015</b>	<b>490,132,607</b>	<b>35,486,639</b>	<b>32,995,160</b>	<b>14,460,614</b>	<b>573,075,021</b>	<b>573,075,021</b>	<b>3,552,231,854</b>	<b>3,552,231,854</b>
Increase or Decrease	5,117,233	3,228,651	6,408,190	603,371	15,357,446		9,296,222	
Percent Change	1.0%	9.1%	19.4%	4.2%	2.7%		0.3%	
<b>DISTRIBUTION OF COLLECTIONS</b>								
State General Fund					505,425,359	499,790,097	3,045,961,290	3,024,910,308
State Highway Fund					24,386,507	20,366,350	132,321,857	137,115,361
State Airport Fund					152,126	260,424	840,934	1,760,009
Boating Special Fund					174,450	106,397	804,125	854,444
Environmental Fund					120,213	107,446	598,246	642,675
Cigarette Stamp Administrative Fund					16,405	16,823	109,433	112,988
Cigarette Stamp Enforcement Fund					126,684	129,913	845,063	872,521
Compliance Resolution Fund					0	0	0	0
Election Campaign Fund					35,420	32,322	35,420	32,322
Employment Security Fund					1,289,148	986,647	51,105,435	69,561,622
Rental Housing Fund					5,929,137	1,344,133	27,090,178	13,507,352
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					1,185,827	268,827	5,418,036	2,701,470
Tourism Special Fund					6,833,333	6,833,333	41,000,000	41,000,000
School Minor Repairs & Maintenance Fund					288	272	9,640	6,670
Public Libraries Fund					266	258	9,210	6,432
Domestic Violence/Child Abuse and Neglect Funds					510	565	19,675	13,880
Cancer Research Fund					1,052,660	1,079,494	7,021,931	7,250,085
Trauma System Fund					591,495	606,573	3,945,656	4,073,857
Emergency Medical Service Fund					658,026	674,801	4,389,467	4,532,088
Community Health Centers Fund					658,026	674,801	4,389,467	4,532,088
Energy Security Fund					360,638	322,337	1,794,739	1,928,024
Energy Systems Development Fund					240,425	214,891	1,196,493	1,285,350
Agricultural Development & Food Security Fund					360,638	322,337	1,794,739	1,928,024
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	0	1,500,000	0
<b>SUB-TOTAL</b>					<b>552,180,916</b>	<b>536,472,374</b>	<b>3,346,201,032</b>	<b>3,332,627,572</b>
<b>HONOLULU COUNTY SURCHARGE 3/</b>					<b>19,077,350</b>	<b>21,742,393</b>	<b>124,638,170</b>	<b>128,938,404</b>
<b>OTHER COUNTY REVENUE:</b>								
Fuel Tax					8,590,868	6,276,921	39,188,873	39,165,878
Trans. Accomm. Tax					8,583,333	8,583,333	51,500,000	51,500,000
<b>OTHER COUNTY REVENUE TOTAL</b>					<b>17,174,201</b>	<b>14,860,254</b>	<b>90,688,873</b>	<b>90,665,878</b>
<b>TOTAL</b>					<b>588,432,467</b>	<b>573,075,021</b>	<b>3,561,528,076</b>	<b>3,552,231,854</b>

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, 2016. 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 01-29-17

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 \$12,009,064.98 in December. Of the collections, \$42,725.02 could not be distributed because the corresponding tax returns were not yet available. The \$8,137,069.51 undistributed fuel tax in November 2016 is included in the December 2016 report.