

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - FEBRUARY 2017

| SOURCE OF REVENUE | FIRST DISTRICT | SECOND DISTRICT | THIRD DISTRICT | FOURTH DISTRICT | ALL DISTRICTS | | CUMULATIVE TOTALS | |
|---|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|----------------------|----------------------|
| | | | | | FEB 2017 | FEB 2016 | 2016-2017 | 2015-2016 |
| Banks/Financial Corp. 1/ | 2,175,549 | 4,044 | 0 | 0 | 2,179,593 | 503,381 | 6,316,060 | 11,607,968 |
| Conveyance 1/ | 5,494,749 | 0 | 0 | 0 | 5,494,749 | 4,216,513 | 65,796,403 | 38,862,671 |
| Employment Sec. Contri. | 12,505,408 | 0 | 0 | 0 | 12,505,408 | 19,533,831 | 66,907,764 | 92,691,108 |
| Fuel 6/ | 10,031,841 | 3,035,532 | 2,304,496 | 1,137,696 | 16,509,565 | 7,463,196 | 130,424,115 | 125,299,711 |
| GE License/Fees | 48,935 | 9,399 | 9,915 | 3,920 | 72,169 | 57,660 | 436,676 | 374,780 |
| General Excise & Use 2/ | 235,504,209 | 19,490,791 | 18,094,736 | 7,971,734 | 281,061,469 | 278,897,310 | 2,161,224,990 | 2,159,996,718 |
| Honolulu County Surcharge 3/ | 22,542,188 | 0 | 0 | 0 | 22,542,188 | 24,451,039 | 168,380,371 | 176,368,111 |
| Income-Corp.: | | | | | | | | |
| Decl. of Est. Taxes | 2,620,692 | 6,080 | 28,010 | 53,967 | 2,708,749 | 9,783,560 | 105,918,728 | 91,830,096 |
| Payment W/ Returns | 1,492,937 | 33,455 | 9,976 | 32,169 | 1,568,537 | 825,863 | 20,431,910 | 28,423,881 |
| Refunds | (28,722,171) | (20,302) | (18,105) | (9,564) | (28,770,142) | (19,812,148) | (99,266,156) | (82,640,000) |
| Income-Ind.: 1/ | | | | | | | | |
| Decl. of Est. Taxes | 12,672,474 | 426,597 | 705,532 | 294,454 | 14,099,057 | 38,675,448 | 325,384,658 | 296,068,880 |
| Payment W/ Returns | 3,152,058 | 727,374 | 505,502 | 227,005 | 4,611,938 | 7,676,788 | 65,050,162 | 59,729,962 |
| WH Tax on Wages | 134,193,618 | 6,521,905 | 6,369,676 | 2,680,531 | 149,765,730 | 150,792,960 | 1,256,373,364 | 1,197,587,509 |
| Refunds | (61,308,724) | (8,458,116) | (8,874,963) | (3,019,852) | (81,661,655) | (42,371,414) | (209,714,748) | (158,101,379) |
| Inheritance/Estate | 2,233,073 | 0 | 0 | 336,960 | 2,570,033 | 4,244,542 | 15,593,860 | 11,883,141 |
| Insurance Premiums | 20,238,399 | 0 | 0 | 0 | 20,238,399 | 14,366,305 | 105,920,566 | 100,857,824 |
| Liquor and Permits | 2,459,462 | 624,230 | 533,305 | 251,506 | 3,868,502 | 3,671,270 | 34,243,504 | 33,782,121 |
| Mtr. Vehicle Tax/Fees 4/ | 10,839,948 | 1,717,571 | 1,926,066 | 839,069 | 15,322,654 | 15,993,686 | 123,255,785 | 122,805,404 |
| Public Service Co. | 8,751,454 | 1,194,695 | 1,221,868 | 429,131 | 11,597,148 | 13,091,721 | 81,502,195 | 106,223,699 |
| Tobacco and Licenses 1/ | 9,904,017 | 196,454 | 389,936 | 164,234 | 10,654,641 | 8,076,957 | 83,350,050 | 81,914,040 |
| Trans. Accomm./Time Share Occup. Fees | 1,085 | 165 | 185 | 70 | 1,505 | 1,335 | 12,617 | 8,376 |
| Trans. Accomm. Tax/Time Share Occup. Tax 1/ | 38,668,517 | 5,295,453 | 4,289,785 | 2,796,437 | 51,050,192 | 41,127,816 | 346,791,706 | 293,885,104 |
| All Others 5/ | 5 | 0 | 0 | 5 | 10 | 5,979 | 6,396 | 37,652 |
| TOTAL - FEBRUARY 2017 | 445,499,722 | 30,805,326 | 27,495,919 | 14,189,470 | 517,990,438 | | 4,854,340,974 | |
| TOTAL - FEBRUARY 2016 | 500,916,796 | 33,041,890 | 33,362,567 | 13,952,346 | 581,273,599 | 581,273,599 | 4,789,497,376 | 4,789,497,376 |
| Increase or Decrease | (55,417,074) | (2,236,564) | (5,866,648) | 237,125 | (63,283,160) | | 64,843,598 | |
| Percent Change | -11.1% | -6.8% | -17.6% | 1.7% | -10.9% | | 1.4% | |
| DISTRIBUTION OF COLLECTIONS | | | | | | | | |
| State General Fund | | | | | 427,451,707 | 491,299,795 | 4,163,571,146 | 4,088,560,401 |
| State Highway Fund | | | | | 22,297,080 | 19,342,520 | 179,049,775 | 179,314,701 |
| State Airport Fund | | | | | 200,953 | 99,374 | 1,241,954 | 2,183,417 |
| Boating Special Fund | | | | | 139,637 | 63,962 | 1,112,872 | 1,063,900 |
| Environmental Fund | | | | | 112,162 | 46,543 | 855,689 | 798,664 |
| Cigarette Stamp Administrative Fund | | | | | 19,177 | 14,538 | 149,983 | 147,397 |
| Cigarette Stamp Enforcement Fund | | | | | 148,092 | 112,262 | 1,158,206 | 1,138,236 |
| Compliance Resolution Fund | | | | | 0 | 0 | 0 | 0 |
| Election Campaign Fund | | | | | 0 | 0 | 35,420 | 32,322 |
| Employment Security Fund | | | | | 12,505,408 | 19,533,831 | 66,907,764 | 92,691,108 |
| Rental Housing Fund | | | | | 2,747,375 | 2,108,256 | 32,898,202 | 19,431,336 |
| Natural Area Reserve Fund | | | | | 0 | 0 | 0 | 0 |
| Convention Center Enterprise Fund | | | | | 2,208,333 | 2,208,333 | 17,666,667 | 17,666,667 |
| Land Conservation Fund | | | | | 549,475 | 421,651 | 6,579,640 | 3,886,267 |
| Tourism Special Fund | | | | | 6,833,333 | 6,833,333 | 54,666,667 | 54,666,667 |
| School Minor Repairs & Maintenance Fund | | | | | 17,234 | 12,540 | 27,602 | 19,532 |
| Public Libraries Fund | | | | | 15,376 | 11,068 | 25,234 | 17,834 |
| Domestic Violence/Child Abuse and Neglect Funds | | | | | 37,330 | 27,355 | 58,620 | 41,985 |
| Cancer Research Fund | | | | | 1,230,547 | 932,828 | 9,623,940 | 9,458,000 |
| Trauma System Fund | | | | | 691,450 | 524,160 | 5,407,738 | 5,314,495 |
| Emergency Medical Service Fund | | | | | 769,225 | 583,118 | 6,016,004 | 5,912,274 |
| Community Health Centers Fund | | | | | 769,225 | 583,118 | 6,016,004 | 5,912,274 |
| Energy Security Fund | | | | | 336,485 | 139,630 | 2,567,067 | 2,395,993 |
| Energy Systems Development Fund | | | | | 224,324 | 93,087 | 1,711,378 | 1,597,328 |
| Agricultural Development & Food Security Fund | | | | | 336,485 | 139,630 | 2,567,067 | 2,395,993 |
| Hurricane Relief Fund | | | | | 0 | 0 | 0 | 0 |
| Turtle Bay Conservation Easement Fund | | | | | 125,000 | 125,000 | 1,000,000 | 1,000,000 |
| Land and Development Fund | | | | | 250,000 | 0 | 2,000,000 | 0 |
| SUB-TOTAL | | | | | 480,015,412 | 545,255,936 | 4,562,914,637 | 4,495,646,790 |
| HONOLULU COUNTY SURCHARGE 3/ | | | | | 22,542,188 | 24,451,039 | 168,380,371 | 176,368,111 |
| OTHER COUNTY REVENUE: | | | | | | | | |
| Fuel Tax | | | | | 6,849,504 | 2,983,291 | 54,379,300 | 48,815,809 |
| Trans. Accomm. Tax | | | | | 8,583,333 | 8,583,333 | 68,666,667 | 68,666,667 |
| OTHER COUNTY REVENUE TOTAL | | | | | 15,432,837 | 11,566,624 | 123,045,966 | 117,482,475 |
| TOTAL | | | | | 517,990,438 | 581,273,599 | 4,854,340,974 | 4,789,497,376 |

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 February 28, 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 03-24-17

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/ Fuel tax collections were \$16,218,168.96 in February. The \$291,396.09 undistributed fuel tax in January 2017 is included in the February 2017 report.