

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION
YEAR ENDING DECEMBER 31, 2017

SOURCE OF REVENUE	YEAR ENDING DECEMBER 31, 2017				TOTAL - YEAR ENDING		DIFFERENCE
	FIRST DISTRICT	SECOND DISTRICT	THIRD DISTRICT	FOURTH DISTRICT	12/31/17	12/31/16	
Banks/Financial Corp. 1/ 7/	14,785,214	16,539	78,227	(267)	14,879,714	7,463,356	7,416,357
Conveyance 1/	84,028,835	0	0	0	84,028,835	93,248,891	(9,220,056)
Employment Sec. Contri.	107,970,573	0	0	0	107,970,573	110,121,159	(2,150,586)
Fuel 6/	144,362,333	25,042,508	24,145,769	9,447,691	202,998,300	191,223,865	11,774,435
GE License/Fees	476,701	88,199	94,015	36,227	695,142	654,702	40,440
General Excise & Use 2/	2,848,681,605	221,793,130	194,511,026	84,836,377	3,349,822,139	3,205,733,164	144,088,975
Honolulu County Surcharge 3/	270,261,429	0	0	14	270,261,443	254,947,801	15,313,642
Income-Corp.:							
Decl. of Est. Taxes	160,526,776	2,302,267	5,599,798	1,217,034	169,645,874	180,796,668	(11,150,794)
Payment W/ Returns 7/	(9,641,858)	1,952,745	657,651	443,492	(6,587,970)	31,292,229	(37,880,199)
Refunds	(118,841,900)	(510,456)	(1,258,158)	(318,942)	(120,929,457)	(122,391,457)	1,462,000
Income-Ind.: 1/							
Decl. of Est. Taxes	504,196,703	43,748,197	53,849,451	27,293,380	629,087,730	529,884,140	99,203,590
Payment W/ Returns	137,425,229	24,901,860	20,978,391	9,284,939	192,590,419	202,731,039	(10,140,620)
WH Tax on Wages	1,746,628,218	92,456,964	87,801,684	40,138,447	1,967,025,313	1,854,353,610	112,671,703
Refunds	(397,077,625)	(44,685,439)	(42,902,701)	(18,081,712)	(502,747,478)	(468,750,151)	(33,997,327)
Inheritance/Estate 7/	20,822,949	(189,498)	1,080,353	480,700	22,194,504	54,056,445	(31,861,940)
Insurance Premiums	171,107,007	0	0	0	171,107,007	155,157,954	15,949,053
Liquor and Permits	33,851,006	7,617,774	6,222,364	3,416,152	51,107,296	51,245,215	(137,919)
Mtr. Vehicle Tax/Fees 4/	133,824,714	21,501,788	23,971,890	9,803,121	189,101,513	187,915,431	1,186,083
Public Service Co.	84,472,493	12,622,859	13,710,409	5,967,662	116,773,423	131,051,629	(14,278,206)
Tobacco and Licenses 1/	111,832,348	3,528,403	6,424,953	1,489,160	123,274,864	123,116,777	158,087
Trans. Accomm./Time Share Occup. Fees	14,120	2,525	2,537	765	19,947	16,588	3,359
Trans. Accomm. Tax/Time Share Occup. Tax 1/	387,350,836	52,409,953	38,957,123	26,180,075	504,897,987	484,574,227	20,323,761
All Others 5/	300,191	140	105	25	300,461	57,757	242,704
TOTAL - 12/31/17	6,437,357,897	464,600,457	433,924,884	201,634,341	7,537,517,579		279,016,541
TOTAL - 12/31/16	6,263,529,756	410,825,635	400,481,779	183,663,868	7,258,501,038	7,258,501,038	
Increase or Decrease	173,828,141	53,774,823	33,443,105	17,970,473	279,016,541		
Percent Change	2.8%	13.1%	8.4%	9.8%	3.8%		
DISTRIBUTION OF COLLECTIONS							
State General Fund					6,484,974,506	6,215,406,726	269,567,781
State Highway Fund					274,444,666	270,927,104	3,517,562
State Airport Fund					2,480,612	1,887,837	592,775
Boating Special Fund					1,728,198	1,633,463	94,735
Environmental Fund					1,324,339	1,243,537	80,801
Cigarette Stamp Administrative Fund					221,845	221,561	284
Cigarette Stamp Enforcement Fund					1,713,140	1,710,945	2,195
Compliance Resolution Fund					2,000,000	2,000,000	0
Election Campaign Fund					182,133	182,933	(800)
Employment Security Fund					107,970,573	110,121,159	(2,150,586)
Rental Housing Fund					32,746,009	46,639,702	(13,893,693)
Natural Area Reserve Fund					0	0	0
Convention Center Enterprise Fund					26,500,000	26,500,000	0
Land Conservation Fund					5,749,202	9,327,940	(3,578,739)
Tourism Special Fund					82,000,000	82,000,000	0
School Minor Repairs & Maintenance Fund					76,878	75,364	1,514
Public Libraries Fund					71,348	68,786	2,562
Domestic Violence/Child Abuse and Neglect Funds					161,865	154,680	7,185
Cancer Research Fund					14,235,080	14,216,845	18,235
Trauma System Fund					7,348,660	7,271,799	76,861
Emergency Medical Service Fund					8,742,885	8,657,379	85,507
Community Health Centers Fund					8,742,885	8,657,379	85,507
Energy Security Fund					3,973,016	3,730,612	242,404
Energy Systems Development Fund					2,648,678	2,487,075	161,603
Agricultural Development & Food Security Fund					3,973,016	3,730,612	242,404
Hurricane Relief Fund					0	0	0
Turtle Bay Conservation Easement Fund					1,500,000	1,500,000	0
Land and Development Fund					3,000,000	1,500,000	1,500,000
SUB-TOTAL					7,078,509,535	6,821,853,438	256,656,098
HONOLULU COUNTY SURCHARGE 3/					270,261,443	254,947,801	15,313,642
OTHER COUNTY REVENUE:							
Fuel Tax					85,746,601	78,699,799	7,046,802
Trans. Accomm. Tax					103,000,000	103,000,000	0
OTHER COUNTY REVENUE TOTAL					188,746,601	181,699,799	7,046,802
TOTAL					7,537,517,579	7,258,501,038	279,016,541

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, 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

Calendar Year Summary 08-20-18 Revised

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/ Includes amounts totaling \$476,270.98 in undistributed fuel tax from previous years that were included in several monthly reports in calendar year 2017. Fuel tax collections were \$202,522,028.85 for calendar year 2017.

7/ The negative amount is due to tax refunds, which exceeds tax collections.