

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - DECEMBER 2018

SOURCE OF REVENUE	MONTHLY TOTALS		CUMULATIVE TOTALS	
	DEC 2018	DEC 2017	2018-2019	2017-2018
Banks/Financial Corp. 1/ 6/	(1,475,663)	847,471	311,679	5,149,478
Conveyance 1/	2,409,838	7,374,160	36,155,086	43,672,372
Employment Sec. Contri.	874,511	1,024,409	54,318,774	54,763,116
Fuel 7/	16,399,743	16,604,239	103,732,150	101,999,393
GE License/Fees	50,422	50,850	327,086	303,359
General Excise & Use 2/	280,398,114	280,630,858	1,726,658,254	1,695,699,596
Honolulu County Surcharge 3/	22,268,031	19,565,788	134,855,710	146,741,145
Income-Corp.: *				
Decl. of Est. Taxes	26,841,201	22,748,264	94,506,486	75,416,122
Payment W/ Returns	1,351,354	1,578,620	15,119,945	7,040,765
Refunds	(4,599,895)	(7,803,844)	(43,628,855)	(38,942,017)
Income-Ind.: 1/ *				
Decl. of Est. Taxes	27,064,264	48,012,900	186,479,777	237,869,537
Payment W/ Returns	6,064,407	6,471,406	57,517,430	55,016,716
WH Tax on Wages	175,103,719	158,904,193	1,030,257,922	957,458,696
Refunds	(7,110,705)	(11,184,244)	(117,652,441)	(159,708,868)
Inheritance/Estate	4,896,162	1,125,594	14,743,164	15,132,006
Insurance Premiums	13,671,640	12,587,198	87,258,513	83,948,029
Liquor and Permits	4,619,531	4,600,961	25,915,198	25,499,891
Mtr. Vehicle Tax/Fees 4/	15,302,046	15,212,495	94,537,980	94,514,344
Public Service Co.	10,122,811	8,724,905	60,413,974	53,066,628
Tobacco and Licenses 1/	10,133,371	8,977,443	57,085,058	60,029,621
Trans. Accom./Time Share Occup. Fees	1,670	1,495	11,380	9,295
Trans. Accom. Tax/Time Share Occup. Tax 1/	39,376,202	35,864,854	282,619,236	245,713,591
All Others 5/	31,686	9,401	47,036	271,029
TOTAL - DECEMBER 2018	643,794,461		3,901,590,541	
TOTAL - DECEMBER 2017	631,929,416	631,929,416	3,760,663,844	3,760,663,844
Increase or Decrease	11,865,044		140,926,697	
Percent Change	1.9%		3.7%	
DISTRIBUTION OF COLLECTIONS				
State General Fund	564,480,398	555,263,491	3,352,763,195	3,215,720,558
State Highway Fund	21,973,241	22,188,290	136,583,014	137,007,413
State Airport Fund	200,840	189,909	1,279,761	1,262,445
Boating Special Fund	140,432	141,727	883,346	870,222
Environmental Fund	103,139	107,190	676,642	655,688
Cigarette Stamp Administrative Fund	18,236	16,157	102,711	108,009
Cigarette Stamp Enforcement Fund	140,821	124,768	793,156	834,068
Compliance Resolution Fund	0	0	0	0
Election Campaign Fund	34,788	53,299	34,788	53,299
Employment Security Fund	874,511	1,024,409	54,318,774	54,763,116
Rental Housing Fund	1,204,919	3,687,080	18,077,543	21,836,186
Convention Center Enterprise Fund	1,375,000	2,208,333	8,250,000	13,250,000
Land Conservation Fund	240,984	737,416	3,615,509	4,367,237
Tourism Special Fund	6,583,333	6,833,333	39,500,000	41,000,000
School Minor Repairs & Maintenance Fund	752	456	8,034	12,562
Public Libraries Fund	754	430	7,670	12,218
Domestic Violence/Child Abuse and Neglect Funds	1,670	1,060	17,140	26,705
Cancer Research Fund	1,170,135	1,036,741	6,590,614	6,930,563
Trauma System Fund	657,504	582,550	3,703,297	3,894,316
Emergency Medical Service Fund	731,461	648,075	4,119,847	4,332,352
Community Health Centers Fund	731,461	648,075	4,119,847	4,332,352
Energy Security Fund	309,417	321,569	2,029,926	1,967,063
Energy Systems Development Fund	206,278	214,380	1,353,284	1,311,375
Agricultural Development & Food Security Fund	309,417	321,569	2,029,926	1,967,063
Turtle Bay Conservation Easement Fund	125,000	125,000	750,000	750,000
Land and Development Fund	250,000	250,000	1,500,000	1,500,000
Mass Transit Fund	3,847,170	0	26,721,653	0
SUB-TOTAL	605,711,660	596,725,308	3,669,829,678	3,518,764,808
HONOLULU COUNTY SURCHARGE 3/	22,268,031	19,565,788	134,855,710	146,741,145
OTHER COUNTY REVENUE:				
Fuel Tax	7,231,436	7,054,987	45,405,154	43,657,891
Trans. Accom. Tax	8,583,333	8,583,333	51,500,000	51,500,000
OTHER COUNTY REVENUE TOTAL	15,814,769	15,638,320	96,905,154	95,157,891
TOTAL	643,794,461	631,929,416	3,901,590,541	3,760,663,844

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, 2018. Taxpayers whose businesses are located outside of Oahu, but have business activities on Oahu may be subject to Honolulu County Surcharge tax.

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 \$16,645,738.13 in December. Of the collections, \$245,995.12 could not be distributed because the corresponding tax returns were not yet available.

NOTE: Due to rounding, details may not add to total.

* Data are not comparable to prior years due to a new compiling method.

TAX RESEARCH & PLANNING

Monthly 01-22-19