

STATE OF HAWAII  
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION  
YEAR ENDING DECEMBER 31, 2018

SOURCE OF REVENUE	TOTAL - YEAR ENDING		DIFFERENCE
	12/31/18	12/31/17	
Banks/Financial Corp. 1/	10,874,213	14,879,714	(4,005,500)
Conveyance 1/	93,086,159	84,028,835	9,057,324
Employment Sec. Contri.	110,441,055	107,970,573	2,470,482
Fuel 6/	203,510,485	202,998,300	512,185
GE License/Fees	725,098	695,142	29,955
General Excise & Use 2/	3,426,524,729	3,349,822,139	76,702,591
Honolulu County Surcharge 3/	269,703,539	270,261,443	(557,904)
Income-Corp.:*			
Decl. of Est. Taxes	214,056,353	165,000,218	49,056,136
Payment W/ Returns	33,891,562	16,781,079	17,110,483
Refunds	(94,346,652)	(54,134,180)	(40,212,471)
Income-Ind.: 1/ *			
Decl. of Est. Taxes	648,626,847	629,087,730	19,539,117
Payment W/ Returns	222,489,878	192,590,419	29,899,459
WH Tax on Wages	2,105,678,219	1,948,301,920	157,376,299
Refunds	(480,471,896)	(569,542,755)	89,070,859
Inheritance/Estate	28,962,211	22,194,504	6,767,707
Insurance Premiums	163,124,690	171,107,007	(7,982,316)
Liquor and Permits	51,797,888	51,107,296	690,592
Mtr. Vehicle Tax/Fees 4/	193,264,482	189,101,513	4,162,968
Public Service Co.	124,988,428	116,773,423	8,215,005
Tobacco and Licenses 1/	117,577,667	123,274,864	(5,697,197)
Trans. Accomm./Time Share Occup. Fees	23,912	19,947	3,965
Trans. Accomm. Tax/Time Share Occup. Tax 1/	591,796,094	504,897,987	86,898,107
All Others 5/	310,234	300,461	9,773
TOTAL - 12/31/18	8,036,635,196		499,117,617
TOTAL - 12/31/17		7,537,517,579	
Increase or Decrease	499,117,617		
Percent Change	6.6%		
DISTRIBUTION OF COLLECTIONS			
State General Fund	6,933,078,353	6,484,974,506	448,103,846
State Highway Fund	276,302,700	274,444,666	1,858,034
State Airport Fund	2,649,232	2,480,612	168,621
Boating Special Fund	1,734,683	1,728,198	6,485
Environmental Fund	1,311,724	1,324,339	(12,615)
Cigarette Stamp Administrative Fund	211,595	221,845	(10,251)
Cigarette Stamp Enforcement Fund	1,633,982	1,713,140	(79,157)
Compliance Resolution Fund	2,000,000	2,000,000	0
Election Campaign Fund	176,799	182,133	(5,334)
Employment Security Fund	110,441,055	107,970,573	2,470,482
Rental Housing Fund	34,241,357	32,746,009	1,495,348
Convention Center Enterprise Fund	21,500,000	26,500,000	(5,000,000)
Land Conservation Fund	6,048,271	5,749,202	299,070
Tourism Special Fund	80,500,000	82,000,000	(1,500,000)
School Minor Repairs & Maintenance Fund	75,604	76,878	(1,274)
Public Libraries Fund	70,332	71,348	(1,016)
Domestic Violence/Child Abuse and Neglect Funds	160,210	161,865	(1,655)
Cancer Research Fund	13,577,333	14,235,080	(657,747)
Trauma System Fund	7,208,981	7,348,660	(139,679)
Emergency Medical Service Fund	8,487,302	8,742,885	(255,583)
Community Health Centers Fund	8,487,302	8,742,885	(255,583)
Energy Security Fund	3,935,173	3,973,016	(37,844)
Energy Systems Development Fund	2,623,448	2,648,678	(25,229)
Agricultural Development & Food Security Fund	3,935,173	3,973,016	(37,844)
Turtle Bay Conservation Easement Fund	1,500,000	1,500,000	0
Land and Development Fund	3,000,000	3,000,000	0
Mass Transit Fund	50,347,976	0	50,347,976
SUB-TOTAL	7,575,238,587	7,078,509,535	496,729,052
HONOLULU COUNTY SURCHARGE 3/	269,703,539	270,261,443	(557,904)
OTHER COUNTY REVENUE:			
Fuel Tax	88,693,070	85,746,601	2,946,469
Trans. Accomm. Tax	103,000,000	103,000,000	0
OTHER COUNTY REVENUE TOTAL	191,693,070	188,746,601	2,946,469
TOTAL	8,036,635,196	7,537,517,579	499,117,617

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/ Fuel tax collections were \$203,584,181.58 for calendar year 2018. Of the collections, \$73,697.02 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

Calendar Year Summary 02-04-19