

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION
YEAR ENDING DECEMBER 31, 2019

SOURCE OF REVENUE	TOTAL - YEAR ENDING		DIFFERENCE
	12/31/2019*	12/31/2018	
Banks/Financial Corp. 1/	37,780,734	10,874,213	26,906,521
Conveyance 1/	85,123,529	93,086,159	(7,962,630)
Employment Sec. Contr.	104,712,028	110,441,055	(5,729,027)
Fuel 6/	208,598,523	203,510,485	5,088,038
GE License/Fees	713,078	725,098	(12,019)
General Excise & Use 2/	3,602,222,187	3,426,524,729	175,697,458
County Surcharges 3/	320,151,029	269,703,539	50,447,490
Income-Corp.:			
Decl. of Est. Taxes	234,942,047	214,056,353	20,885,694
Payment W/ Returns	16,204,269	33,891,562	(17,687,293)
Refunds	(114,002,957)	(94,346,652)	(19,656,305)
Income-Ind.: 1/			
Decl. of Est. Taxes	775,841,836	648,626,847	127,214,988
Payment W/ Returns	279,658,855	222,489,878	57,168,977
WH Tax on Wages	2,152,647,150	2,105,678,219	46,968,931
Refunds	(524,555,759)	(480,471,896)	(44,083,863)
Inheritance/Estate	24,245,246	28,962,211	(4,716,965)
Insurance Premiums	148,275,031	163,124,690	(14,849,659)
Liquor and Permits	52,219,293	51,797,888	421,405
Mtr. Vehicle Tax/Fees 4/	211,295,658	193,264,482	18,031,177
Public Service Co.	132,842,502	124,988,428	7,854,073
Tobacco and Licenses 1/	111,750,052	117,577,667	(5,827,615)
Trans. Accomm./Time Share Occup. Fees	23,894	23,912	(18)
Trans. Accomm. Tax/Time Share Occup. Tax 1/	637,374,839	591,796,094	45,578,745
All Others 5/	88,547	310,234	(221,687)
TOTAL - 12/31/2019	8,498,151,612		461,516,416
TOTAL - 12/31/2018	8,036,635,196	8,036,635,196	
Increase or Decrease	461,516,416		
Percent Change	5.7%		
DISTRIBUTION OF COLLECTIONS			
State General Fund	7,316,549,779	6,933,078,353	383,471,426
State Highway Fund	294,845,318	276,302,700	18,542,618
State Airport Fund	2,689,810	2,649,232	40,578
Boating Special Fund	1,781,041	1,734,683	46,357
Environmental Fund	1,330,162	1,311,724	18,438
Cigarette Stamp Administrative Fund	201,814	211,595	(9,781)
Cigarette Stamp Enforcement Fund	1,535,774	1,633,982	(98,208)
Compliance Resolution Fund	2,000,000	2,000,000	0
Election Campaign Fund	122,301	176,799	(54,498)
Employment Security Fund	104,712,028	110,441,055	(5,729,027)
Rental Housing Fund	37,579,245	34,241,357	3,337,888
Convention Center Enterprise Fund	16,500,000	21,500,000	(5,000,000)
Land Conservation Fund	6,715,849	6,048,271	667,578
Tourism Special Fund	79,000,000	80,500,000	(1,500,000)
School Minor Repairs & Maintenance Fund	69,722	75,604	(5,882)
Public Libraries Fund	144,691	70,332	74,359
Domestic Violence/Child Abuse and Neglect Funds	143,805	160,210	(16,405)
Cancer Research Fund	12,779,637	13,577,333	(797,696)
Trauma System Fund	6,873,208	7,208,981	(335,773)
Emergency Medical Service Fund	7,987,966	8,487,302	(499,336)
Community Health Centers Fund	7,987,966	8,487,302	(499,336)
Energy Security Fund	2,715,133	3,935,173	(1,220,040)
Energy Systems Development Fund	2,660,325	2,623,448	36,876
Agricultural Development & Food Security Fund	3,990,487	3,935,173	55,314
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	61,514,290	50,347,976	11,166,314
Tax Administration Fund	5,300,208	0	5,300,208
SUB-TOTAL	7,982,230,558	7,575,238,587	406,991,971
COUNTY SURCHARGE 3/			
City and County of Honolulu	273,419,309	269,703,539	3,715,770
County of Hawaii	23,131,513	0	23,131,513
County of Kauai	23,600,207	0	23,600,207
OTHER COUNTY REVENUE			
Fuel Tax	92,770,024	88,693,070	4,076,955
Trans. Accomm. Tax	103,000,000	103,000,000	0
OTHER COUNTY REVENUE TOTAL	195,770,024	191,693,070	4,076,955
TOTAL	8,498,151,612	8,036,635,196	461,516,416

1/ Gross collection - does not reflect allocation to Special Funds.

2/ May also contain some revenue from the County Surcharges.

3/ Includes amounts allocated as of December 31, 2019 from the surcharges imposed by the City and County of Honolulu, by the County of Hawaii, and by the County of Kauai

4/ Includes State Motor Vehicle Weight Tax, Registration Fees, Registration Surcharge 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, & Fuel Penalty and Interest.

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. Fuel tax collections were \$208,936,465.85 for calendar year 2019. Of the collections, \$337,943.06 could not be distributed because the corresponding tax returns were not yet available.

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

*Source of revenue may not be comparable to prior years due to a new compiling methodology.

TAX RESEARCH & PLANNING

Calendar Year Summary 10-02-2020