

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION
YEAR ENDING DECEMBER 31, 2020

SOURCE OF REVENUE	TOTAL - YEAR ENDING		DIFFERENCE
	12/31/2020	12/31/2019	
Banks/Financial Corp. 1/	44,800,523	37,780,734	7,019,789
Conveyance 1/	57,022,788	85,123,529	(28,100,741)
Employment Sec. Contri.	113,889,990	104,712,028	9,177,962
Fuel 6/	147,153,371	180,793,877	(33,640,507)
Environmental	23,345,477	27,804,645	(4,459,168)
GE Licenses	671,682	713,078	(41,396)
General Excise & Use 2/	3,038,780,529	3,602,222,187	(563,441,659)
County Surcharges 3/	310,387,282	320,151,029	(9,763,747)
Income-Corp.:			
Decl. of Est. Taxes	192,103,378	234,942,047	(42,838,669)
Payment W/ Returns	20,611,674	16,204,269	4,407,405
Refunds	(171,426,721)	(114,002,957)	(57,423,765)
Income-Ind.: 1/			
Decl. of Est. Taxes	797,685,278	775,841,836	21,843,442
Payment W/ Returns	299,394,975	279,658,855	19,736,120
WH Tax on Wages	2,096,764,195	2,152,647,150	(55,882,955)
Refunds	(596,459,758)	(524,555,759)	(71,903,999)
Inheritance/Estate	43,812,197	24,245,246	19,566,951
Insurance Premiums	193,007,987	148,275,031	44,732,956
Liquor Tax and Permits	45,601,014	52,219,293	(6,618,279)
Mtr. Vehicle Tax and Fees 4/	136,115,659	139,159,010	(3,043,351)
Rental Vehicle Tax and Fees	38,588,658	72,136,648	(33,547,990)
Public Service Co.	133,195,838	132,842,502	353,336
Tobacco Tax and Licenses/Permits 1/	109,314,473	111,750,052	(2,435,579)
Trans. Accom./Time Share Occup. Fees	16,949	23,894	(6,945)
Trans. Accom. Tax/Time Share Occup. Tax 1/	282,016,366	637,374,839	(355,358,473)
All Others 5/	40,483	88,547	(48,064)
TOTAL - 12/31/2020	7,356,434,285		(1,141,717,327)
TOTAL - 12/31/2019	8,498,151,612	8,498,151,612	
Increase or Decrease	(1,141,717,327)		
Percent Change	-13.4%		
DISTRIBUTION OF COLLECTIONS			
State General Fund	6,415,089,046	7,316,549,779	(901,460,733)
State Highway Fund	242,170,154	294,845,318	(52,675,165)
State Airport Fund	1,437,903	2,689,810	(1,251,907)
Boating Special Fund	1,457,155	1,781,041	(323,886)
Environmental Fund	1,116,314	1,330,162	(213,848)
Cigarette Stamp Administrative Fund	195,216	201,814	(6,598)
Cigarette Stamp Enforcement Fund	1,464,120	1,535,774	(71,654)
Compliance Resolution Fund	2,000,000	2,000,000	0
Election Campaign Fund	115,502	122,301	(6,799)
Employment Security Fund	113,889,990	104,712,028	9,177,962
Rental Housing Fund	29,926,751	37,579,245	(7,652,494)
Convention Center Enterprise Fund 7/	5,500,000	16,500,000	(11,000,000)
Land Conservation Fund	5,985,350	6,715,849	(730,499)
Tourism Special Fund 7/	26,333,333	79,000,000	(52,666,667)
School Minor Repairs & Maintenance Fund	71,778	69,722	2,056
Public Libraries Fund	151,184	144,691	6,493
Domestic Violence/Child Abuse and Neglect Funds	153,300	143,805	9,495
Cancer Research Fund	12,201,002	12,779,637	(578,636)
Trauma System Fund	6,863,063	6,873,208	(10,145)
Emergency Medical Service Fund	7,625,626	7,987,966	(362,340)
Community Health Centers Fund	7,625,626	7,987,966	(362,340)
Energy Security Fund	1,213,428	2,715,133	(1,501,705)
Energy Systems Development Fund	2,232,628	2,660,325	(427,697)
Agricultural Development & Food Security Fund	3,348,942	3,990,487	(641,545)
Turtle Bay Conservation Easement Fund 7/	500,000	1,500,000	(1,000,000)
Land and Development Fund 7/	1,000,000	3,000,000	(2,000,000)
Mass Transit Fund	26,320,667	61,514,290	(35,193,623)
Tax Administration Fund	18,937,481	5,300,208	13,637,273
SUB-TOTAL	6,934,925,558	7,982,230,558	(1,047,305,001)
COUNTY SURCHARGES 3/			
City and County of Honolulu	246,217,754	273,419,309	(27,201,556)
County of Hawaii	42,947,857	23,131,513	19,816,344
County of Kauai	21,221,671	23,600,207	(2,378,536)
OTHER COUNTY REVENUE			
Fuel Tax	76,788,112	92,770,024	(15,981,913)
Trans. Accom. Tax 7/	34,333,333	103,000,000	(68,666,667)
OTHER COUNTY REVENUE TOTAL	111,121,445	195,770,024	(84,648,579)
TOTAL	7,356,434,285	8,498,151,612	(1,141,717,327)

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, 2020 from the surcharges imposed by the City and County of Honolulu, by the County of Hawaii, and by the County of Kauai.

4/ Includes the State motor vehicle weight tax and fees for registration, for registration surcharges, for commercial driver's licenses, and for periodic motor vehicle inspections.

5/ Includes fuel dealer's permits, and fuel penalty and interest.

6/ Fuel tax collections were \$146,560,018 for calendar year 2020. A total of \$593,352 in undistributed fuel taxes from previous years were included in several monthly reports in calendar year 2020. Fuel tax collections were \$181,131,820 for calendar year 2019, of which \$337,943 could not be distributed because the required tax returns were not available.

7/ Governor Ige's Sixth Supplementary Proclamation suspended Section 237D-6.5(b), Hawaii Revised Statutes, for the months of May through December in calendar year 2020. The Section distributes part of the transient accommodations tax (TAT) to the counties and to various special funds. With the suspension, all of the TAT collections for May through December in calendar year 2020, with the exception of the special levy for Honolulu's rail project, went to the general fund.

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