## State Tax Collections and Distribution  
**Year Ending December 31, 2021**

### SOURCE OF REVENUE

<table>
<thead>
<tr>
<th>Description</th>
<th>12/31/2021</th>
<th>12/30/2020</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Banks/Financial Corp. 1/</td>
<td>7,022,434</td>
<td>44,800,523</td>
<td>(37,778,089)</td>
</tr>
<tr>
<td>Contributions</td>
<td>570,616</td>
<td>57,983,400</td>
<td>57,280,400</td>
</tr>
<tr>
<td>Employment Sec. Contr.</td>
<td>108,859,171</td>
<td>113,889,990</td>
<td>(5,030,819)</td>
</tr>
<tr>
<td>Fuel 6/</td>
<td>165,170,397</td>
<td>147,153,371</td>
<td>18,017,026</td>
</tr>
<tr>
<td>Environmental</td>
<td>25,098,668</td>
<td>23,345,477</td>
<td>1,753,191</td>
</tr>
<tr>
<td>GE License/Fees</td>
<td>809,846</td>
<td>671,682</td>
<td>138,164</td>
</tr>
<tr>
<td>General Excise &amp; Use 2/</td>
<td>3,604,329,991</td>
<td>3,038,780,529</td>
<td>565,549,463</td>
</tr>
<tr>
<td>County Surcharges 3/</td>
<td>356,949,410</td>
<td>310,387,282</td>
<td>46,562,128</td>
</tr>
<tr>
<td>Income-Corp.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec/ Est. Taxes</td>
<td>801,035,435</td>
<td>192,123,178</td>
<td>608,912,257</td>
</tr>
<tr>
<td>Payment W/ Returns</td>
<td>36,449,057</td>
<td>20,611,674</td>
<td>15,837,382</td>
</tr>
<tr>
<td>Refunds</td>
<td>(101,208,102)</td>
<td>(171,426,721)</td>
<td>70,218,619</td>
</tr>
<tr>
<td>Income-Ind. 1/</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dec/ Est. Taxes</td>
<td>1,192,376,997</td>
<td>797,665,278</td>
<td>394,611,720</td>
</tr>
<tr>
<td>Payment W/ Returns</td>
<td>425,111,306</td>
<td>299,384,975</td>
<td>125,716,331</td>
</tr>
<tr>
<td>WH Tax on Wages</td>
<td>2,279,315,314</td>
<td>2,096,764,195</td>
<td>182,551,120</td>
</tr>
<tr>
<td>General Excise &amp; Use 2/</td>
<td>(506,459,738)</td>
<td>(506,459,738)</td>
<td>0</td>
</tr>
<tr>
<td>Inheritance/Estate</td>
<td>24,566,587</td>
<td>48,122,197</td>
<td>(23,555,610)</td>
</tr>
<tr>
<td>Insurance Premiums</td>
<td>207,247,039</td>
<td>193,007,887</td>
<td>14,239,152</td>
</tr>
<tr>
<td>Liquor and Permits</td>
<td>51,083,011</td>
<td>45,601,024</td>
<td>5,481,998</td>
</tr>
<tr>
<td>MTR, Vehicle Tax/Fees 4/</td>
<td>139,666,932</td>
<td>138,115,659</td>
<td>1,551,273</td>
</tr>
<tr>
<td>Rental Vehicle tax and Fees</td>
<td>59,592,189</td>
<td>38,588,658</td>
<td>21,003,531</td>
</tr>
<tr>
<td>Public Service Co.</td>
<td>117,188,480</td>
<td>133,195,838</td>
<td>(16,007,358)</td>
</tr>
<tr>
<td>Tobacco and Licenses 1/</td>
<td>104,078,778</td>
<td>109,514,473</td>
<td>(5,435,695)</td>
</tr>
<tr>
<td>Trans/ Accommod. /Time Share Occup. Fees</td>
<td>29,518</td>
<td>26,949</td>
<td>2,569</td>
</tr>
<tr>
<td>All Others 5/</td>
<td>39,953</td>
<td>40,483</td>
<td>(530)</td>
</tr>
<tr>
<td><strong>TOTAL</strong> 12/31/2021</td>
<td>9,217,796,564</td>
<td>7,356,434,285</td>
<td>1,861,342,279</td>
</tr>
</tbody>
</table>

### DISTRIBUTION OF COLLECTIONS

**Percentage Change**

- 25.2%

#### TOTAL YEAR ENDING

- 12/31/2021: 9,217,796,564
- 12/31/2020: 7,356,434,285
- Increase or Decrease: 1,861,352,279

#### SOURCE OF REVENUE

- **State General Fund**: 8,137,947,351
- **State Highway Fund**: 273,986,802
- **State Airport Fund**: 2,582,276
- **Boating Special Fund**: 1,625,481
- **Environmental Fund**: 1,200,472
- **Cigarette Stamp Administrative Fund**: 182,782
- **Cigarette Stamp Enforcement Fund**: 1,370,684
- **Compliance Resolution Fund**: 2,000,000
- **Election Campaign Fund**: 103,923
- **Employment Security Fund**: 108,859,171
- **Rental Housing Fund**: 55,752,561
- **Conversion Center Enterprise Fund 7/**: 27,560,250
- **Land Conservation Fund**: 7,077,350
- **Tourism Special Fund 7/**: 21,304,557
- **School Minor Repairs & Maintenance Fund**: 5,637,831
- **Public Libraries Fund**: 139,484
- **Domestic Violence/Child Abuse and Neglect Funds**: 142,972
- **Cancer Research Fund**: 11,423,867
- **Trauma System Fund**: 6,415,086
- **Emergency Medical Service Fund**: 7,193,917
- **Community Health Centers Fund**: 7,193,917
- **Energy Security Fund**: 1,193,437
- **Energy Systems Development Fund**: 2,164,388
- **Agricultural Development & Food Security Fund**: 2,095,999
- **Turtle Bay Conservation Easement Fund 7/**: 3,000,000
- **Land and Development Fund 7/**: 3,000,000
- **Mass Transit Fund**: 26,165,550
- **Tax Administration Fund**: 37,825,304
- **Tourism Emergency Special Fund**: 0

#### SUB-TOTAL

- 8,769,616,566
- 6,894,925,558
- Increase: 1,874,691,008

#### COUNTY SURCHARGES 3/  

**City and County of Honolulu**: 272,286,835
**County of Hawaii**: 58,102,430
**County of Kauai**: 26,560,145

#### OTHER COUNTY REVENUE

**Fuel Tax**: 86,220,588
**Trans/Accommod. Tax 7/**: 0

#### OTHER COUNTY REVENUE TOTAL

- 86,220,588
- 111,121,445
- Increase: 24,900,857

#### TOTAL YEAR ENDING

- 9,217,796,564
- 7,356,434,285
- Increase: 1,861,352,279

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, 2021 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 special levy for Honolulu's rail project, went to the general fund.
5/ Includes fuel dealer's permits, and fuel penalty and interest.
6/ Fuel tax collections were $165,231,515 for calendar year 2021, of which $61,138 could not be distributed because the required tax returns were not available. Fuel tax collections were $146,560,018 for calendar year 2020.
7/ Includes fuel dealer's permits, and fuel penalty and interest.
8/ Governor Ige's 6th Supplementary Proclamation suspended Section 237D-6.5(h), Hawaii Revised Statutes, for the months from May through December of calendar year 2020, and for the months from January through May and July of calendar year 2021. The Section distributes part of the transient accommodations tax (TAT) to the counties and to various special funds. During the suspension, all of the TAT collections, 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.

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**STATE OF HAWAII**

**DEPARTMENT OF TAXATION**

**CALENDAR YEAR SUMMARY 2022-2023**

**TAX RESEARCH & PLANNING OFFICE**