

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - DECEMBER 2022

SOURCE OF REVENUE	MONTHLY TOTALS		CUMULATIVE TOTALS	
	DEC 2022	DEC 2021	2022-2023	2021-2022
Banks/Financial Corp. 1/	2,263,194	5,362,126	13,345,390	22,756,757
Conveyance 1/	5,654,833	14,122,350	44,723,751	109,508,115
Employment Sec. Contri.	108,947	23,056	56,634,505	56,811,704
Fuel 6/	13,889,455	13,654,147	86,345,509	86,467,024
Environmental	2,306,468	2,118,494	13,850,961	12,964,365
GE Licenses	49,505	62,550	326,316	361,186
General Excise & Use 2/	347,054,045	310,437,245	2,167,714,013	1,914,270,020
County Surcharges 3/	34,268,222	30,384,612	214,941,157	188,153,236
Income-Corp.:				
Decl. of Est. Taxes	48,435,242	42,362,664	147,161,191	149,198,592
Payment W/ Returns	3,635,668	6,087,149	17,117,741	21,633,305
Refunds	(915,726)	(17,447,747)	(17,453,270)	(48,889,531)
Income-Ind.: 1/				
Decl. of Est. Taxes	44,159,176	50,801,654	353,621,615	384,747,181
Payment W/ Returns	11,506,278	11,674,416	140,043,136	119,353,798
WH Tax on Wages	211,535,596	206,533,748	1,256,294,416	1,164,385,721
Refunds	(16,775,549)	(8,822,715)	(504,441,998)	(158,906,923)
Inheritance/Estate	8,420,621	3,186,160	41,580,368	11,309,682
Insurance Premiums	29,550,091	13,997,360	107,704,564	95,854,496
Liquor Tax and Permits	4,820,174	4,685,280	27,449,172	27,053,271
Mtr. Vehicle Tax and Fees 4/	12,354,273	11,696,315	70,788,466	72,345,353
Rental Vehicle Tax and Fees	7,740,317	5,766,521	48,661,702	33,894,641
Public Service Co.	10,261,556	9,343,903	60,769,442	57,108,827
Tobacco Tax and Licenses/Permits 1/	7,062,728	10,022,184	45,146,117	49,273,982
Trans. Accomm./Time Share Occup. Fees	1,820	2,475	11,355	14,320
Trans. Accomm. Tax/Time Share Occup. Tax 1/	60,298,510	48,265,084	421,829,320	330,407,238
All Others 5/	160	5,095	8,457	31,300
TOTAL - DECEMBER 2022	847,685,604		4,814,173,394	
TOTAL - DECEMBER 2021	774,324,126	774,324,126	4,700,107,662	4,700,107,662
Increase or Decrease	73,361,478		114,065,732	
Percent Change	9.5%		2.4%	
DISTRIBUTION OF COLLECTIONS				
State General Fund	764,330,978	700,809,404	4,217,956,298	4,135,489,998
State Highway Fund	26,374,346	23,629,992	158,481,281	145,258,166
State Airport Fund	247,508	248,924	1,545,257	1,579,158
Boating Special Fund	136,419	134,052	848,002	848,879
Environmental Fund	110,283	101,333	662,731	620,083
Cigarette Stamp Administrative Fund	12,326	16,176	78,634	84,817
Cigarette Stamp Enforcement Fund	92,448	121,320	589,752	636,130
Compliance Resolution Fund	0	0	2,000,000	0
Election Campaign Fund	12,699	11,811	12,699	11,811
Employment Security Fund	108,947	23,056	56,634,505	56,811,704
Rental Housing Fund	2,827,417	0	22,361,876	38,000,000
Convention Center Enterprise Fund	0	0	11,000,000	11,000,000
Land Conservation Fund	565,483	0	4,472,375	5,100,000
Tourism Emergency Special Fund	0	0	0	0
School Minor Repairs & Maintenance Fund	328	168	6,318	7,298
Public Libraries Fund	785	360	14,963	14,542
Domestic Violence/Child Abuse and Neglect Funds	760	380	14,440	12,972
Cancer Research Fund	770,400	1,011,000	4,914,600	5,301,083
Trauma System Fund	433,350	568,688	2,764,463	2,981,859
Emergency Medical Service Fund	481,500	631,875	3,071,625	3,313,177
Community Health Centers Fund	481,500	631,875	3,071,625	3,313,177
Energy Security Fund	98,642	91,525	603,222	559,193
Energy Systems Development Fund	115,017	164,035	695,930	1,003,611
Electric Vehicle Charging System Subaccount	63,329	57,948	377,720	354,834
Hydrogen Fueling System Subaccount	63,329	0	377,720	0
Turtle Bay Conservation Easement Fund	0	0	1,500,000	1,500,000
Land and Development Fund	0	0	3,000,000	3,000,000
Mass Transit Fund	5,808,146	4,586,272	40,740,743	31,576,313
Tax Administration Fund	3,056,251	3,997,169	16,518,212	18,563,412
SUB-TOTAL	806,192,190	736,837,363	4,554,314,991	4,466,942,219
COUNTY SURCHARGES 3/				
City and County of Honolulu	26,037,651	22,753,285	162,719,922	141,957,442
County of Hawaii	5,540,777	5,145,165	34,414,761	30,682,614
County of Kauai	2,689,794	2,486,162	17,806,475	15,513,180
OTHER COUNTY REVENUE				
Fuel Tax	7,225,192	7,102,151	44,917,246	45,012,206
TOTAL	847,685,604	774,324,126	4,814,173,394	4,700,107,662

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, 2022 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 \$13,894,819.52 in December 2022, of which \$5,364.43 could not be distributed because the required tax returns were not yet available.

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

TAX RESEARCH & PLANNING OFFICE
Monthly 05-22-2024 updated