

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION
YEAR ENDING DECEMBER 31, 2022

SOURCE OF REVENUE	TOTAL - YEAR ENDING		DIFFERENCE
	12/31/2022	12/30/2021	
Banks/Financial Corp. 1/	49,840,610	7,022,434	42,818,176
Conveyance 1/	123,633,730	141,006,188	(17,372,458)
Employment Sec. Contri.	114,254,033	108,859,171	5,394,862
Fuel 6/	170,433,405	165,170,397	5,263,009
Environmental	26,835,451	25,098,668	1,736,783
GE License/Fees	747,926	809,646	(61,720)
General Excise & Use 2/	4,263,352,685	3,604,329,991	659,022,694
County Surcharges 3/	414,998,477	356,949,410	58,049,067
Income-Corp.:			
Decl. of Est. Taxes	324,379,009	301,035,435	23,343,574
Payment W/ Returns	43,000,298	36,449,057	6,551,241
Refunds	(86,463,036)	(101,208,102)	14,745,067
Income-Ind.: 1/			
Decl. of Est. Taxes	1,432,741,244	1,192,376,997	240,364,246
Payment W/ Returns	535,645,424	425,111,306	110,534,118
WH Tax on Wages	2,482,684,242	2,279,315,314	203,368,928
Refunds	(953,864,317)	(540,919,684)	(412,944,632)
Inheritance/Estate	87,675,491	24,156,587	63,518,905
Insurance Premiums	207,457,432	207,247,039	210,393
Liquor and Permits	54,378,949	51,083,011	3,295,937
Mtr. Vehicle Tax/Fees 4/	141,248,657	139,666,932	1,581,726
Rental Vehicle Tax and Fees	94,342,712	59,592,189	34,750,523
Public Service Co.	125,728,223	117,188,480	8,539,743
Tobacco and Licenses 1/	92,735,338	104,078,778	(11,343,440)
Trans. Accom./Time Share Occup. Fees	25,610	29,318	(3,708)
Trans. Accom. Tax/Time Share Occup. Tax 1/	830,056,153	508,298,051	321,758,103
All Others 5/	34,821	39,953	(5,132)
TOTAL - 12/31/2022	10,575,902,568		1,363,116,004
TOTAL - 12/31/2021	9,212,786,564	9,212,786,564	
Increase or Decrease	1,363,116,004		
Percent Change	14.8%		
DISTRIBUTION OF COLLECTIONS			
State General Fund	9,441,314,505	8,137,947,351	1,303,367,153
State Highway Fund	312,588,574	273,986,802	38,601,772
State Airport Fund	3,080,415	2,582,276	498,139
Boating Special Fund	1,673,530	1,625,881	47,649
Environmental Fund	1,283,435	1,200,472	82,963
Cigarette Stamp Administrative Fund	163,150	182,782	(19,632)
Cigarette Stamp Enforcement Fund	1,223,624	1,370,864	(147,240)
Compliance Resolution Fund	4,000,000	2,000,000	2,000,000
Election Campaign Fund	102,987	103,923	(936)
Employment Security Fund	114,254,033	108,859,171	5,394,862
Rental Housing Fund	22,361,876	53,752,561	(31,390,685)
Convention Center Enterprise Fund 7/	11,000,000	27,500,000	(16,500,000)
Land Conservation Fund	4,472,375	7,077,350	(2,604,974)
Tourism Special Fund	0	21,504,557	(21,504,557)
Tourism Emergency Special Fund	0	0	0
School Minor Repairs & Maintenance Fund	61,286	65,216	(3,930)
Public Libraries Fund	134,143	139,484	(5,341)
Domestic Violence/Child Abuse and Neglect Funds	139,665	142,972	(3,307)
Cancer Research Fund	10,196,865	11,423,867	(1,227,002)
Trauma System Fund	5,735,737	6,425,925	(690,189)
Emergency Medical Service Fund	6,373,041	7,139,917	(766,876)
Community Health Centers Fund	6,373,041	7,139,917	(766,876)
Energy Security Fund	1,155,090	1,193,437	(38,347)
Energy Systems Development Fund	1,699,111	2,164,388	(465,277)
Agricultural Development & Food Security Fund	0	1,741,165	(1,741,165)
Electric Vehicle Charging System Subaccount	735,058	354,834	380,225
Hydrogen Fueling System Subaccount	377,720	0	377,720
Turtle Bay Conservation Easement Fund 7/	1,500,000	3,000,000	(1,500,000)
Land and Development Fund 7/	3,000,000	3,000,000	0
Mass Transit Fund	79,156,721	48,165,550	30,991,171
Tax Administration Fund	38,076,487	37,825,904	250,584
SUB-TOTAL	10,072,232,467	8,769,616,566	1,302,615,900
COUNTY SURCHARGES 3/			
City and County of Honolulu	312,757,467	272,286,835	40,470,632
County of Hawaii	67,718,807	58,102,430	9,616,378
County of Kauai	34,522,202	26,560,145	7,962,057
OTHER COUNTY REVENUE			
Fuel Tax	88,671,624	86,220,588	2,451,037
Trans. Accom. Tax 7/	0	0	0
OTHER COUNTY REVENUE TOTAL	88,671,624	86,220,588	2,451,037
TOTAL	10,575,902,568	9,212,786,564	1,363,116,004

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 \$165,231,515 for calendar year 2021, of which \$61,118 could not be distributed because the required tax returns were not available. 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.

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

TAX RESEARCH & PLANNING OFFICE
Calendar Year Summary 05-22-2024