

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - DECEMBER 2023

SOURCE OF REVENUE	MONTHLY TOTALS		CUMULATIVE TOTALS	
	DEC 2023	DEC 2022	2023-2024	2022-2023
Banks/Financial Corp. 1/	1,661,319	2,263,194	10,435,505	13,345,390
Conveyance 1/	4,458,520	5,654,833	40,329,457	44,723,751
Employment Sec. Contri.	2,572,401	108,947	191,089,171	56,634,505
Fuel 6/	13,682,969	13,889,455	84,838,150	86,345,509
Environmental	2,270,669	2,306,468	13,693,070	13,850,961
GE Licenses	41,235	49,505	274,739	326,316
General Excise & Use 2/	355,437,014	347,054,045	2,199,188,949	2,167,714,013
County Surcharges 3/	36,117,342	34,268,222	225,195,005	214,941,157
Income-Corp.:				
Decl. of Est. Taxes	80,135,128	48,435,242	177,958,406	147,161,191
Payment W/ Returns	1,803,774	3,635,668	14,467,974	17,117,741
Refunds	(2,873,684)	(915,726)	(34,869,380)	(17,453,270)
Income-Ind.: 1/				
Decl. of Est. Taxes	40,692,277	44,159,176	271,907,814	353,621,615
Payment W/ Returns	8,151,346	11,506,278	119,066,020	140,043,136
WH Tax on Wages	222,705,344	211,535,596	1,356,569,267	1,256,294,416
Refunds	(24,180,340)	(16,775,549)	(217,146,754)	(504,441,998)
Inheritance/Estate	2,695,992	8,420,621	39,034,709	41,580,368
Insurance Premiums	16,512,478	29,550,091	105,300,800	107,704,564
Liquor Tax and Permits	4,600,821	4,820,174	25,936,572	27,449,172
Mtr. Vehicle Tax and Fees 4/	10,318,087	12,354,273	67,678,406	70,788,466
Rental Vehicle Tax and Fees	7,787,526	7,740,317	49,787,198	48,661,702
Public Service Co.	13,205,700	10,261,556	80,368,686	60,769,442
Tobacco Tax and Licenses/Permits 1/	5,753,433	7,062,728	42,115,886	45,146,117
Trans. Accomm./Time Share Occup. Fees	1,595	1,820	9,485	11,355
Trans. Accomm. Tax/Time Share Occup. Tax 1/	60,289,931	60,298,510	402,862,224	421,829,320
All Others 5/	175	160	27,621	8,457
TOTAL - DECEMBER 2023	863,841,051		5,266,118,981	
TOTAL - DECEMBER 2022	847,685,604	847,685,604	4,814,173,394	4,814,173,394
Increase or Decrease	16,155,447		451,945,587	
Percent Change	1.9%		9.4%	
DISTRIBUTION OF COLLECTIONS				
State General Fund	777,962,797	764,330,978	4,521,673,995	4,217,956,298
State Highway Fund	24,325,570	26,374,346	155,941,334	158,481,281
State Airport Fund	215,835	247,508	1,398,598	1,545,257
Boating Special Fund	134,671	136,419	834,396	848,002
Environmental Fund	108,557	110,283	654,702	662,731
Cigarette Stamp Administrative Fund	9,725	12,326	73,023	78,634
Cigarette Stamp Enforcement Fund	72,936	92,448	547,674	589,752
Compliance Resolution Fund	0	0	2,000,000	2,000,000
Election Campaign Fund	15,120	12,699	15,120	12,699
Employment Security Fund	2,572,401	108,947	191,089,171	56,634,505
Rental Housing Fund	2,229,260	2,827,417	20,164,728	22,361,876
Convention Center Enterprise Fund	0	0	11,000,000	11,000,000
Land Conservation Fund	445,852	565,483	4,032,946	4,472,375
Tourism Emergency Special Fund	0	0	0	0
School Minor Repairs & Maintenance Fund	342	328	7,186	6,318
Public Libraries Fund	810	785	17,100	14,963
Domestic Violence/Child Abuse and Neglect Funds	770	760	16,300	14,440
Cancer Research Fund	607,800	770,400	4,563,953	4,914,600
Trauma System Fund	341,888	433,350	2,567,223	2,764,463
Emergency Medical Service Fund	379,875	481,500	2,852,470	3,071,625
Community Health Centers Fund	379,875	481,500	2,852,470	3,071,625
Energy Security Fund	96,778	98,642	584,999	603,222
Energy Systems Development Fund	113,072	115,017	682,537	695,930
Electric Vehicle Charging System Subaccount	62,425	63,329	376,120	377,720
Hydrogen Fueling System Subaccount	62,425	63,329	376,120	377,720
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	5,820,989	5,808,146	38,956,899	40,740,743
Tax Administration Fund	4,651,610	3,056,251	29,017,145	16,518,212
SUB-TOTAL	820,611,384	806,192,190	4,996,796,210	4,554,314,991
COUNTY SURCHARGES 3/				
City and County of Honolulu	27,708,022	26,037,651	171,641,827	162,719,922
County of Hawaii	5,668,077	5,540,777	35,301,439	34,414,761
County of Kauai	2,741,243	2,689,794	18,251,739	17,806,475
OTHER COUNTY REVENUE				
Fuel Tax	7,112,325	7,225,192	44,127,767	44,917,246
TOTAL	863,841,051	847,685,604	5,266,118,981	4,814,173,394

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, 2023 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 \$13,650,713 in December 2023. A total of \$32,256 in undistributed fuel taxes from previous months were included in the December 2023 report.

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