

STATE OF HAWAII  
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION  
YEAR ENDING DECEMBER 31, 2023

SOURCE OF REVENUE	TOTAL - YEAR ENDING		DIFFERENCE
	12/31/2023	12/31/2022	
Banks/Financial Corp. 1/	28,059,166	49,840,610	(21,781,444)
Conveyance 1/	87,737,687	123,633,730	(35,896,042)
Employment Sec. Contri.	302,341,094	114,254,033	188,087,061
Fuel 6/	170,139,663	170,433,405	(293,742)
Environmental	27,296,768	26,835,451	461,317
GE License/Fees	674,877	747,926	(73,049)
General Excise & Use 2/	4,474,126,350	4,263,352,685	210,773,665
County Surcharges 3/	441,821,641	414,998,477	26,823,164
Income-Corp.:			
Decl. of Est. Taxes	386,435,138	324,379,009	62,056,129
Payment W/ Returns	39,769,988	43,000,298	(3,230,310)
Refunds	(98,875,216)	(86,463,036)	(12,412,180)
Income-Ind.: 1/			
Decl. of Est. Taxes	1,074,617,948	1,432,741,244	(358,123,295)
Payment W/ Returns	413,452,149	535,645,424	(122,193,276)
WH Tax on Wages	2,663,916,164	2,482,684,242	181,231,922
Refunds	(766,642,471)	(953,864,317)	187,221,846
Inheritance/Estate	55,537,209	87,675,491	(32,138,283)
Insurance Premiums	201,386,800	207,457,432	(6,070,632)
Liquor and Permits	53,000,324	54,378,949	(1,378,625)
Mtr. Vehicle Tax/Fees 4/	140,218,832	141,248,657	(1,029,825)
Rental Vehicle Tax and Fees	102,575,244	94,342,712	8,232,532
Public Service Co.	161,793,836	125,728,223	36,065,613
Tobacco and Licenses 1/	83,986,214	92,735,338	(8,749,124)
Trans. Accomm./Time Share Occup. Fees	21,545	25,610	(4,065)
Trans. Accomm. Tax/Time Share Occup. Tax 1/	846,266,428	830,056,153	16,210,275
All Others 5/	73,778	34,821	38,957
<b>TOTAL - 12/31/2023</b>	<b>10,889,731,157</b>		<b>313,828,589</b>
<b>TOTAL - 12/31/2022</b>	<b>10,575,902,568</b>	<b>10,575,902,568</b>	
Increase or Decrease	313,828,589		
Percent Change	3.0%		
<b>DISTRIBUTION OF COLLECTIONS</b>			
State General Fund	9,504,022,642	9,441,314,505	62,708,138
State Highway Fund	319,816,936	312,588,574	7,228,362
State Airport Fund	2,941,357	3,080,415	(139,058)
Boating Special Fund	1,671,983	1,673,530	(1,547)
Environmental Fund	1,305,402	1,283,435	21,967
Cigarette Stamp Administrative Fund	146,043	163,150	(17,107)
Cigarette Stamp Enforcement Fund	1,095,322	1,223,624	(128,302)
Compliance Resolution Fund	2,000,000	4,000,000	(2,000,000)
Election Campaign Fund	93,471	102,987	(9,516)
Employment Security Fund	302,341,094	114,254,033	188,087,061
Rental Housing Fund	35,802,853	22,361,876	13,440,977
Convention Center Enterprise Fund	11,000,000	11,000,000	0
Land Conservation Fund	4,660,571	4,472,375	188,195
Tourism Emergency Special Fund	0	0	0
School Minor Repairs & Maintenance Fund	56,726	61,286	(4,560)
Public Libraries Fund	125,820	134,143	(8,323)
Domestic Violence/Child Abuse and Neglect Funds	126,610	139,665	(13,055)
Cancer Research Fund	9,127,679	10,196,865	(1,069,186)
Trauma System Fund	5,134,320	5,735,737	(601,417)
Emergency Medical Service Fund	5,704,800	6,373,041	(668,241)
Community Health Centers Fund	5,704,800	6,373,041	(668,241)
Energy Security Fund	1,172,662	1,155,090	17,573
Energy Systems Development Fund	1,363,739	1,699,111	(335,372)
Electric Vehicle Charging System Subaccount	748,239	735,058	13,181
Hydrogen Fueling System Subaccount	748,239	377,720	370,520
Turtle Bay Conservation Easement Fund	1,500,000	1,500,000	0
Land and Development Fund	3,000,000	3,000,000	0
Mass Transit Fund	80,922,675	79,156,721	1,765,954
Tax Administration Fund	57,077,812	38,076,487	19,001,325
<b>SUB-TOTAL</b>	<b>10,359,411,793</b>	<b>10,072,232,467</b>	<b>287,179,327</b>
<b>COUNTY SURCHARGES 3/</b>			
City and County of Honolulu	334,930,234	312,757,467	22,172,767
County of Hawaii	70,855,730	67,718,807	3,136,922
County of Kauai	36,035,677	34,522,202	1,513,475
<b>OTHER COUNTY REVENUE</b>			
Fuel Tax	88,497,723	88,671,624	(173,902)
<b>TOTAL</b>	<b>10,889,731,157</b>	<b>10,575,902,568</b>	<b>313,828,589</b>

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 \$170,407,845 for calendar year 2023, of which \$268,182 could not be distributed because the required tax returns were not available. Fuel tax collections were \$170,492,731 for calendar year 2022, of which \$59,326 could not be distributed because the required tax returns

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