

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION
YEAR ENDING JUNE 30, 2023

SOURCE OF REVENUE	TOTAL - YEAR ENDING		DIFFERENCE
	06/30/2023	06/30/2022	
Banks/Financial Corp. 1/	30,969,052	59,251,977	(28,282,925)
Conveyance 1/	92,131,982	188,418,093	(96,286,111)
Employment Sec. Contri.	167,886,428	114,431,232	53,455,196
Fuel 6/	171,647,021	170,554,921	1,092,101
Environmental	27,454,659	25,948,856	1,505,803
GE License/Fees	726,454	782,796	(56,342)
General Excise & Use 2/	4,442,651,413	4,009,908,693	432,742,720
County Surcharges 3/	431,567,793	388,210,556	43,357,237
Income-Corp.:			
Decl. of Est. Taxes	355,637,922	326,416,410	29,221,512
Payment W/ Returns	42,419,755	47,515,862	(5,096,107)
Refunds	(81,459,105)	(117,899,297)	36,440,192
Income-Ind.: 1/			
Decl. of Est. Taxes	1,156,331,749	1,463,866,810	(307,535,061)
Payment W/ Returns	434,429,265	514,956,086	(80,526,821)
WH Tax on Wages	2,563,641,314	2,390,775,547	172,865,767
Refunds	(1,053,937,715)	(608,329,242)	(445,608,474)
Inheritance/Estate	58,082,868	57,404,805	678,062
Insurance Premiums	203,790,564	195,607,365	8,183,199
Liquor and Permits	54,512,923	53,983,048	529,875
Mtr. Vehicle Tax/Fees 4/	143,328,892	142,805,545	523,347
Rental Vehicle Tax and Fees	101,449,748	79,575,651	21,874,096
Public Service Co.	142,194,592	122,067,609	20,126,983
Tobacco and Licenses 1/	87,016,445	96,863,203	(9,846,758)
Trans. Accomm./Time Share Occup. Fees	23,415	28,575	(5,160)
Trans. Accomm. Tax/Time Share Occup. Tax 1/	865,233,524	738,634,071	126,599,452
All Others 5/	54,613	57,665	(3,052)
TOTAL - 6/30/2023	10,437,785,570		(24,051,266)
TOTAL - 6/30/2022		10,461,836,836	
Increase or Decrease	(24,051,266)		
Percent Change	-0.2%		
DISTRIBUTION OF COLLECTIONS			
State General Fund	9,200,304,946	9,358,848,204	(158,543,258)
State Highway Fund	322,356,884	299,365,460	22,991,424
State Airport Fund	3,088,016	3,114,317	(26,301)
Boating Special Fund	1,685,590	1,674,406	11,184
Environmental Fund	1,313,431	1,240,787	72,645
Cigarette Stamp Administrative Fund	151,653	169,334	(17,680)
Cigarette Stamp Enforcement Fund	1,137,399	1,270,002	(132,603)
Compliance Resolution Fund	2,000,000	2,000,000	0
Election Campaign Fund	91,050	102,099	(11,049)
Employment Security Fund	167,886,428	114,431,232	53,455,196
Rental Housing Fund	38,000,000	38,000,000	0
Convention Center Enterprise Fund	11,000,000	11,000,000	0
Land Conservation Fund	5,100,000	5,100,000	0
Tourism Emergency Special Fund	0	0	0
School Minor Repairs & Maintenance Fund	55,858	62,266	(6,408)
Public Libraries Fund	123,683	133,722	(10,039)
Domestic Violence/Child Abuse and Neglect Funds	124,750	138,197	(13,447)
Cancer Research Fund	9,478,327	10,583,348	(1,105,022)
Trauma System Fund	5,331,559	5,953,134	(621,575)
Emergency Medical Service Fund	5,923,954	6,614,593	(690,639)
Community Health Centers Fund	5,923,954	6,614,593	(690,639)
Energy Security Fund	1,190,886	1,111,061	79,825
Energy Systems Development Fund	1,377,132	2,006,792	(629,660)
Electric Vehicle Charging System Subaccount	749,839	712,172	37,666
Hydrogen Fueling System Subaccount	749,839	0	749,839
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	82,706,518	69,992,290	12,714,228
Tax Administration Fund	44,578,880	40,121,687	4,457,192
SUB-TOTAL	9,916,930,575	9,984,859,695	(67,929,120)
COUNTY SURCHARGES 3/			
City and County of Honolulu	326,008,328	291,994,988	34,013,340
County of Hawaii	69,969,052	63,986,661	5,982,390
County of Kauai	35,590,414	32,228,907	3,361,507
OTHER COUNTY REVENUE			
Fuel Tax	89,287,202	88,766,585	520,617
TOTAL	10,437,785,570	10,461,836,836	(24,051,266)

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 June 30, 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 \$169,403,201 for fiscal year 2023. A total of \$2,243,820 in undistributed fuel taxes from previous years were included in several monthly reports in fiscal year 2023. Fuel tax collections were \$172,945,858 for fiscal year 2022, of which \$2,390,938 could not be distributed

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