

**STATE OF HAWAII
DEPARTMENT OF TAXATION**

**STATE TAX COLLECTIONS AND DISTRIBUTION
YEAR ENDING JUNE 30, 2024**

SOURCE OF REVENUE	TOTAL - YEAR ENDING		DIFFERENCE
	06/30/2024	06/30/2023	
Banks/Financial Corp. 1/	30,912,252	30,969,052	(56,800)
Conveyance 1/	97,411,052	92,131,982	5,279,070
Employment Sec. Contri.	377,457,543	167,886,428	209,571,115
Fuel 6/	168,585,733	171,647,021	(3,061,289)
Environmental	27,308,905	27,454,659	(145,753)
GE License/Fees	622,262	726,454	(104,192)
General Excise & Use 2/	4,481,056,110	4,442,651,413	38,404,698
County Surcharges 3/	489,687,703	431,567,793	58,119,909
Income-Corp.:			
Decl. of Est. Taxes	519,112,876	355,637,922	163,474,954
Payment W/ Returns	60,075,318	42,419,755	17,655,563
Refunds	(94,818,160)	(81,459,105)	(13,359,054)
Income-Ind.: 1/			
Decl. of Est. Taxes	950,068,113	1,156,331,749	(206,263,636)
Payment W/ Returns	403,141,709	434,429,265	(31,287,556)
WH Tax on Wages	2,773,118,260	2,563,641,314	209,476,946
Refunds	(844,802,845)	(1,053,937,715)	209,134,870
Inheritance/Estate	55,794,000	58,082,868	(2,288,867)
Insurance Premiums	211,352,096	203,790,564	7,561,532
Liquor and Permits	51,601,845	54,512,923	(2,911,079)
Mtr. Vehicle Tax/Fees 4/	143,093,802	143,328,892	(235,090)
Rental Vehicle Tax and Fees	106,069,487	101,449,748	4,619,739
Public Service Co.	159,221,691	142,194,592	17,027,099
Tobacco and Licenses 1/	84,166,350	87,016,445	(2,850,095)
Trans. Accom./Time Share Occup. Fees	18,900	23,415	(4,515)
Trans. Accom. Tax/Time Share Occup. Tax 1/	828,327,328	865,233,524	(36,906,196)
All Others 5/	27,761	54,613	(26,852)
TOTAL - 6/30/2024	11,078,610,088		640,824,519
TOTAL - 6/30/2023	10,437,785,570	10,437,785,570	
Increase or Decrease	640,824,519		
Percent Change	6.1%		
DISTRIBUTION OF COLLECTIONS			
State General Fund	9,568,312,565	9,200,304,946	368,007,620
State Highway Fund	325,186,682	322,356,884	2,829,798
State Airport Fund	2,663,509	3,088,016	(424,507)
Boating Special Fund	1,659,222	1,685,590	(26,368)
Environmental Fund	1,306,010	1,313,431	(7,421)
Cigarette Stamp Administrative Fund	137,708	151,653	(13,945)
Cigarette Stamp Enforcement Fund	1,032,810	1,137,399	(104,589)
Compliance Resolution Fund	2,000,000	2,000,000	0
Election Campaign Fund	91,806	91,050	756
Employment Security Fund	377,457,543	167,886,428	209,571,115
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	60,518	55,858	4,660
Public Libraries Fund	135,175	123,683	11,492
Domestic Violence/Child Abuse and Neglect Funds	135,800	124,750	11,050
Cancer Research Fund	8,606,753	9,478,327	(871,574)
Trauma System Fund	4,841,298	5,331,559	(490,260)
Emergency Medical Service Fund	5,379,220	5,923,954	(544,734)
Community Health Centers Fund	5,379,220	5,923,954	(544,734)
Energy Security Fund	1,173,846	1,190,886	(17,040)
Energy Systems Development Fund	1,364,664	1,377,132	(12,468)
Electric Vehicle Charging System Subaccount	748,414	749,839	(1,425)
Hydrogen Fueling System Subaccount	748,414	749,839	(1,425)
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	79,667,579	82,706,518	(3,038,939)
Tax Administration Fund	54,416,694	44,578,880	9,837,815
SUB-TOTAL	10,501,105,452	9,916,930,575	584,174,877
COUNTY SURCHARGES 3/			
City and County of Honolulu	345,242,073	326,008,328	19,233,745
County of Maui	34,846,768	0	34,846,768
County of Hawaii	73,159,062	69,969,052	3,190,011
County of Kauai	36,439,800	35,590,414	849,386
OTHER COUNTY REVENUE			
Fuel Tax	87,816,934	89,287,202	(1,470,268)
TOTAL	11,078,610,088	10,437,785,570	640,824,519

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, 2024 from the surcharges imposed by the City and County of Honolulu, by the County of Maui, 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 \$168,803,227 for fiscal year 2024, of which \$217,494 could not be distributed because the required tax returns were not available. 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.

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