

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - OCTOBER 2025

SOURCE OF REVENUE	MONTHLY TOTALS		CUMULATIVE TOTALS	
	OCT 2025	OCT 2024	2025-2026	2024-2025
Banks/Financial Corp. 1/, 7/	644,944	973,277	3,128,626	537,223
Conveyance 1/	12,988,416	11,536,060	34,663,574	40,011,936
Employment Sec. Contri.	43,996,938	58,407,146	111,119,969	143,249,035
Fuel 6/	14,385,003	13,663,970	59,667,745	56,197,661
Environmental	2,174,626	2,213,882	9,105,618	8,865,739
GE Licenses	50,632	46,810	201,716	187,396
General Excise & Use 2/	394,811,319	339,502,356	1,591,950,836	1,508,236,550
County Surcharges 3/	48,677,733	45,784,585	193,699,850	188,984,191
Income-Corp.:				
Decl. of Est. Taxes	15,619,393	32,218,488	131,993,675	151,655,530
Payment W/ Returns	8,755,502	16,222,041	16,668,692	27,975,278
Refunds	(16,041,895)	(4,886,778)	(33,719,448)	(58,095,420)
Income-Ind.: 1/				
Decl. of Est. Taxes	39,370,497	64,571,199	217,112,146	276,194,920
Payment W/ Returns	51,097,097	45,582,548	94,299,229	89,783,961
WH Tax on Wages	232,442,964	273,599,243	853,905,148	981,183,354
Refunds	(62,882,868)	(46,401,191)	(165,740,652)	(151,080,829)
Inheritance/Estate	4,016,914	10,985,263	7,642,406	359,402,103
Insurance Premiums	24,220,413	14,313,383	74,463,448	60,496,732
Liquor Tax and Permits	3,936,870	3,658,960	16,635,914	16,293,370
Mtr. Vehicle Tax and Fees 4/	13,486,023	13,027,103	48,977,770	48,856,747
Rental Vehicle Tax and Fees	9,328,267	8,540,989	41,158,773	37,648,954
Public Service Co.	12,644,562	12,910,875	51,148,313	51,274,297
Tobacco Tax and Licenses/Permits 1/	5,469,466	7,146,639	25,731,966	27,231,025
Trans. Accom. /Time Share Occup. Fees	1,410	1,170	5,275	5,100
Trans. Accom. Tax/Time Share Occup. Tax 1/	56,890,655	56,519,963	273,908,655	270,940,707
All Others 5/	9,258	0	9,273	15
TOTAL - OCTOBER 2025	916,094,140		3,657,738,517	
TOTAL - OCTOBER 2024	980,137,981	980,137,981	4,136,035,566	4,136,035,566
Increase or Decrease	(64,043,841)		(478,297,049)	
Percent Change	-6.5%		-11.6%	
DISTRIBUTION OF COLLECTIONS				
State General Fund	768,027,844	822,199,299	3,112,563,523	3,569,506,287
State Highway Fund	29,231,523	27,766,325	116,850,495	111,855,812
State Airport Fund	435,133	191,162	1,325,944	840,871
Boating Special Fund	139,499	134,728	583,418	553,568
Environmental Fund	103,994	105,845	435,348	423,931
Cigarette Stamp Administrative Fund	7,978	11,251	40,013	42,259
Cigarette Stamp Enforcement Fund	59,832	84,384	300,095	316,944
Compliance Resolution Fund	0	0	2,000,000	2,000,000
Election Campaign Fund	0	0	0	0
Employment Security Fund	43,996,938	58,407,146	111,119,969	143,249,035
Rental Housing Fund	6,494,208	5,768,030	17,331,787	20,005,968
Convention Center Enterprise Fund	0	0	11,000,000	11,000,000
Land Conservation Fund	1,298,842	1,153,606	3,466,357	4,001,194
Tourism Emergency Special Fund	0	0	4,888,595	0
School Minor Repairs & Maintenance Fund	2,242	2,170	5,394	5,128
Public Libraries Fund	5,454	5,280	13,034	12,285
Domestic Violence/Child Abuse and Neglect Funds	5,155	5,145	12,485	11,990
Cancer Research Fund	498,600	703,200	2,500,794	2,641,200
Trauma System Fund	280,463	395,550	1,406,697	1,485,675
Emergency Medical Service Fund	311,625	439,500	1,562,996	1,650,750
Community Health Centers Fund	311,625	439,500	1,562,996	1,650,750
Energy Security Fund	93,365	94,422	388,641	379,643
Energy Systems Development Fund	108,617	110,275	453,695	442,339
Electric Vehicle Charging System Subaccount	59,623	60,849	250,201	243,314
Hydrogen Fueling System Subaccount	59,623	60,849	250,201	243,314
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	5,503,990	5,538,659	26,705,785	26,326,182
Tax Administration Fund	2,987,378	3,551,440	11,490,343	14,279,252
SUB-TOTAL	860,023,549	927,228,615	3,433,008,806	3,917,667,691
COUNTY SURCHARGES 3/				
City and County of Honolulu	32,100,128	29,318,070	125,932,894	121,779,180
County of Maui	6,844,513	7,371,449	28,354,023	29,487,728
County of Hawaii	6,397,771	5,965,760	25,893,673	24,845,201
County of Kauai	3,335,322	3,129,306	13,519,260	12,872,082
OTHER COUNTY REVENUE				
Fuel Tax	7,392,858	7,124,781	31,038,745	29,383,685
TOTAL	916,094,140	980,137,981	3,657,747,401	4,136,035,566

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 October 31, 2025 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 \$14,384,981 in October 2025. A total of \$22 in undistributed fuel taxes from previous months were included in the October 2025 report.

7/ The negative amount is due to tax refunds, which exceeds tax collections.

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