

STATE OF HAWAII
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - NOVEMBER 2025

SOURCE OF REVENUE	MONTHLY TOTALS		CUMULATIVE TOTALS	
	NOV 2025	NOV 2024	2025-2026	2024-2025
Banks/Financial Corp. 1/	18,365	(503,203)	3,146,991	46,112,648
Conveyance 1/	17,434,894	6,100,713	52,098,468	148,096,502
Employment Sec. Contri.	4,009,758	4,847,467	115,129,727	70,370,105
Fuel 6/	13,802,263	14,172,445	73,470,009	11,166,076
Environmental	2,399,413	2,300,337	11,505,031	225,519
GE Licenses	39,906	38,123	241,622	1,855,217,164
General Excise & Use 2/	396,914,868	346,980,615	1,988,865,704	232,146,597
County Surcharges 3/	45,283,828	43,162,407	238,983,678	
Income-Corp.:				162,680,582
Decl. of Est. Taxes	3,643,024	11,025,052	135,636,700	28,107,506
Payment W/ Returns	675,631	132,228	17,344,324	(63,830,165)
Refunds	(13,098,044)	(5,734,746)	(46,817,492)	
Income-Ind.: 1/				309,292,672
Decl. of Est. Taxes	28,402,377	33,097,752	245,514,523	103,928,803
Payment W/ Returns	12,757,828	14,144,842	107,057,057	1,200,606,126
WH Tax on Wages	178,033,760	219,422,772	1,031,938,908	(200,403,600)
Refunds	(24,015,196)	(49,322,771)	(189,755,847)	369,392,635
Inheritance/Estate	16,526,000	9,990,532	24,168,406	84,430,378
Insurance Premiums	2,384,980	23,933,646	76,848,428	20,700,761
Liquor Tax and Permits	4,331,293	4,407,391	20,967,207	60,025,549
Mtr. Vehicle Tax and Fees 4/	9,454,411	11,168,802	58,432,180	46,658,866
Rental Vehicle Tax and Fees	9,907,151	9,009,921	51,065,924	64,092,311
Public Service Co.	13,093,895	12,818,014	64,242,208	33,730,648
Tobacco Tax and Licenses/Permits 1/	7,620,808	6,499,623	33,352,774	6,260
Trans. Accommod./Time Share Occup. Fees	1,135	1,160	6,410	327,563,876
Trans. Accommod. Tax/Time Share Occup. Tax 1/	59,560,613	56,623,169	333,469,268	380
All Others 5/	360	365	9,633	27,446
TOTAL - NOVEMBER 2025	789,183,324		4,446,921,841	
TOTAL - NOVEMBER 2024		774,316,654	4,910,352,220	4,402,277,930
Increase or Decrease	14,866,670		44,643,911	
Percent Change	1.9%		-9.4%	
DISTRIBUTION OF COLLECTIONS				
State General Fund	685,593,823	678,073,758	3,798,157,346	4,247,580,045
State Highway Fund	25,628,166	26,582,397	142,478,661	138,438,210
State Airport Fund	171,123	214,188	1,497,066	1,055,058
Boating Special Fund	136,311	139,583	719,729	693,150
Environmental Fund	114,714	109,966	550,062	533,898
Cigarette Stamp Administrative Fund	12,048	10,013	52,061	52,272
Cigarette Stamp Enforcement Fund	90,360	75,096	390,455	392,040
Compliance Resolution Fund	0	0	2,000,000	2,000,000
Election Campaign Fund	0	0	0	0
Employment Security Fund	4,009,758	4,847,467	115,129,727	148,096,502
Rental Housing Fund	8,717,447	3,050,356	26,049,234	23,056,324
Convention Center Enterprise Fund	0	0	11,000,000	11,000,000
Land Conservation Fund	1,633,643	610,071	5,100,000	4,611,265
Tourism Emergency Special Fund	0	0	4,888,595	0
School Minor Repairs & Maintenance Fund	604	788	5,998	5,916
Public Libraries Fund	1,385	1,850	14,419	14,135
Domestic Violence/Child Abuse and Neglect Funds	1,455	1,775	13,940	13,765
Cancer Research Fund	753,000	625,800	3,253,794	3,267,000
Trauma System Fund	423,563	352,013	1,830,259	1,837,688
Emergency Medical Service Fund	470,625	391,125	2,033,621	2,041,875
Community Health Centers Fund	470,625	391,125	2,033,621	2,041,875
Energy Security Fund	102,317	97,828	490,958	477,471
Energy Systems Development Fund	119,508	114,446	573,203	556,785
Electric Vehicle Charging System Subaccount	65,953	63,292	316,153	306,606
Hydrogen Fueling System Subaccount	65,953	63,292	316,153	306,606
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	5,751,497	5,486,494	32,457,282	31,812,676
Tax Administration Fund	2,337,574	2,452,094	13,827,917	16,731,346
SUB-TOTAL	736,671,450	723,754,817	4,169,680,256	4,641,422,508
COUNTY SURCHARGES 3/				
City and County of Honolulu	29,263,744	27,841,806	155,196,638	149,620,985
County of Maui	6,692,431	6,497,957	35,046,454	35,985,685
County of Hawaii	6,139,560	5,803,446	32,033,232	30,648,648
County of Kauai	3,188,094	3,019,198	16,707,354	15,891,279
OTHER COUNTY REVENUE				
Fuel Tax	7,228,046	7,399,430	38,266,790	36,783,115
TOTAL	789,183,324	774,316,654	4,446,930,725	4,910,352,220

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 November 30, 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 \$14,500,202 in November 2025, of which \$697,939 could not be distributed because the required tax returns were not yet available.

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

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