

STATE OF HAWAII  
DEPARTMENT OF TAXATION

STATE TAX COLLECTIONS AND DISTRIBUTION - DECEMBER 2025

SOURCE OF REVENUE	MONTHLY TOTALS		CUMULATIVE TOTALS	
	DEC 2025	DEC 2024	2025-2026	2024-2025
Banks/Financial Corp. 1/	1,582,007	2,740,712	4,728,998	2,774,732
Conveyance 1/	13,228,392	11,973,696	65,326,860	58,086,344
Employment Sec. Contri.	2,975,625	2,063,167	118,105,352	150,159,669
Fuel 6/	13,486,290	13,631,192	86,956,298	84,001,297
Environmental	2,240,824	2,179,977	13,745,855	13,346,053
GE Licenses	49,171	41,979	290,793	267,497
General Excise & Use 2/	367,289,401	357,909,092	2,356,155,105	2,213,126,256
County Surcharges 3/	49,940,438	43,161,425	288,924,116	275,308,022
Income-Corp.:				
Decl. of Est. Taxes	90,738,678	78,837,593	226,375,378	241,518,176
Payment W/ Returns	3,009,964	5,090,398	20,354,287	33,197,905
Refunds	(562,728)	(783,474)	(47,380,220)	(64,613,639)
Income-Ind.: 1/				
Decl. of Est. Taxes	62,986,985	40,782,523	308,501,509	350,075,195
Payment W/ Returns	11,389,674	10,454,626	118,446,730	114,383,429
WH Tax on Wages	247,800,221	244,842,354	1,279,739,129	1,445,448,480
Refunds	(8,920,005)	(16,902,469)	(198,675,852)	(217,306,069)
Inheritance/Estate	6,589,052	5,973,768	30,757,458	375,366,403
Insurance Premiums	23,628,920	22,812,563	100,477,347	107,242,942
Liquor Tax and Permits	4,020,535	4,119,634	24,987,742	24,820,396
Mtr. Vehicle Tax and Fees 4/	11,333,348	12,057,797	69,765,528	72,083,346
Rental Vehicle Tax and Fees	9,561,793	8,930,032	60,627,717	55,588,898
Public Service Co.	12,399,481	12,689,007	76,641,689	76,781,318
Tobacco Tax and Licenses/Permits 1/	2,719,322	6,468,193	36,072,095	40,198,841
Trans. Accomm./Time Share Occup. Fees	1,625	1,240	8,035	7,500
Trans. Accomm. Tax/Time Share Occup. Tax 1/	60,826,206	59,099,700	394,295,474	386,663,576
All Others 5/	120	105	9,753	485
<b>TOTAL - DECEMBER 2025</b>	<b>988,315,338</b>		<b>5,435,237,179</b>	
<b>TOTAL - DECEMBER 2024</b>		<b>928,174,832</b>	<b>5,838,527,053</b>	<b>5,266,118,981</b>
Increase or Decrease	60,140,505		169,118,198	
Percent Change	6.5%		-6.9%	
<b>DISTRIBUTION OF COLLECTIONS</b>				
State General Fund	884,747,038	830,747,376	4,682,904,384	5,078,327,421
State Highway Fund	27,020,665	27,122,333	169,499,326	165,560,542
State Airport Fund	187,005	207,730	1,684,072	1,262,789
Boating Special Fund	132,993	134,235	852,722	827,385
Environmental Fund	107,177	104,240	657,239	638,138
Cigarette Stamp Administrative Fund	3,156	10,195	55,217	62,467
Cigarette Stamp Enforcement Fund	23,670	76,464	414,125	468,504
Compliance Resolution Fund	0	0	2,000,000	2,000,000
Election Campaign Fund	11,003	10,347	11,003	10,347
Employment Security Fund	2,975,625	2,063,167	118,105,352	150,159,669
Rental Housing Fund	6,614,196	5,986,848	32,663,430	29,043,172
Convention Center Enterprise Fund	0	0	11,000,000	11,000,000
Land Conservation Fund	0	488,735	5,100,000	5,100,000
Tourism Emergency Special Fund	0	0	4,888,595	0
School Minor Repairs & Maintenance Fund	150	204	6,148	6,120
Public Libraries Fund	310	460	14,729	14,595
Domestic Violence/Child Abuse and Neglect Funds	310	460	14,250	14,225
Cancer Research Fund	197,250	637,200	3,451,044	3,904,200
Trauma System Fund	110,953	358,425	1,941,212	2,196,113
Emergency Medical Service Fund	123,281	398,250	2,156,903	2,440,125
Community Health Centers Fund	123,281	398,250	2,156,903	2,440,125
Energy Security Fund	96,623	93,357	587,581	570,828
Energy Systems Development Fund	112,123	108,770	685,325	665,555
Electric Vehicle Charging System Subaccount	61,339	59,826	377,492	366,432
Hydrogen Fueling System Subaccount	61,339	59,826	377,492	366,432
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	5,890,430	5,655,056	38,347,711	37,467,733
Tax Administration Fund	2,734,456	3,137,129	16,562,373	19,868,475
<b>SUB-TOTAL</b>	<b>931,334,372</b>	<b>877,858,884</b>	<b>5,101,014,629</b>	<b>5,519,281,392</b>
<b>COUNTY SURCHARGES 3/</b>				
City and County of Honolulu	34,100,326	27,809,390	189,296,964	177,430,375
County of Maui	6,773,847	6,530,213	41,820,301	42,515,898
County of Hawaii	6,088,056	5,933,537	38,121,288	36,582,185
County of Kauai	2,978,209	2,888,286	19,685,563	18,779,565
<b>OTHER COUNTY REVENUE</b>				
Fuel Tax	7,040,527	7,154,524	45,307,317	43,937,639
<b>TOTAL</b>	<b>988,315,338</b>	<b>928,174,832</b>	<b>5,435,246,062</b>	<b>5,838,527,053</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, 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 \$13,486,428 in December 2025, of which \$138 could not be distributed because the required tax returns were not yet available.

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