

STATE OF HAWAII  
DEPARTMENT OF TAXATION

CIGARETTE & TOBACCO TAX COLLECTIONS AND ALLOCATIONS  
CALENDAR YEAR ENDING DECEMBER 31, 2025

	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	TOTAL - CALENDAR YEAR ENDING		DIFFERENCE
					12/31/25	12/31/24	
<b>NET TAX COLLECTIONS</b>							
Cigarettes	52,620,892.80	2,528,448.00	3,111,936.00	437,616.00	58,698,892.80	64,013,496.00	(5,314,603.20)
All Other Tobacco Products	8,690,304.01	53.31	4,157.84	0.00	8,694,515.16	8,701,974.78	(7,459.62)
E-liquids	5,119,509.29	23,390.45	207,921.92	12,221.65	5,363,043.31	6,739,711.56	(1,376,668.25)
Cigars	2,176,535.56	1,030.08	327.83	146,134.51	2,324,027.98	2,176,266.26	147,761.72
Little Cigars	84,878.40	0.00	0.00	0.00	84,878.40	76,891.32	7,987.08
License Fees	37,500.00	1,750.00	3,250.00	1,000.00	43,500.00	45,500.00	(2,000.00)
Retail Permits	47,200.00	5,600.00	6,140.00	1,200.00	60,140.00	60,610.00	(470.00)
Unallocated Net Collections	1,072,502.00	(194,346.00)	(387,629.83)	350.00	490,876.17	434,854.71	56,021.46
<b>TOTAL NET COLLECTIONS</b>	<b>69,849,322.06</b>	<b>2,365,925.84</b>	<b>2,946,103.76</b>	<b>598,522.16</b>	<b>75,759,873.82</b>	<b>82,249,304.63</b>	<b>(6,489,430.81)</b>
<b>SPECIAL FUND ALLOCATIONS</b>							
Cigarette Stamp Administrative Fund	106,509.20	4,608.00	5,376.00	864.00	117,357.20	127,152.00	(9,794.80)
Cigarette Stamp Enforcement Fund	798,894.00	34,560.00	40,320.00	6,480.00	880,254.00	953,640.00	(73,386.00)
Hawaii Cancer Research Fund	6,657,450.00	288,000.00	336,000.00	54,000.00	7,335,450.00	7,947,000.00	(611,550.00)
Trauma System Fund	3,744,815.62	162,000.00	189,000.00	30,375.00	4,126,190.62	4,470,187.50	(343,996.88)
Emergency Medical Service Fund	4,160,906.25	180,000.00	210,000.00	33,750.00	4,584,656.25	4,966,875.00	(382,218.75)
Community Health Centers Fund	4,160,906.25	180,000.00	210,000.00	33,750.00	4,584,656.25	4,966,875.00	(382,218.75)

Due to rounding, details may not add to total.

Tax Research & Planning  
Calendar Year Summary 01-23-26