

STATE OF HAWAII  
DEPARTMENT OF TAXATION

CIGARETTE & TOBACCO TAX COLLECTIONS AND ALLOCATIONS  
FISCAL YEAR ENDING JUNE 30, 2025

	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	TOTAL - FISCAL YEAR ENDING		DIFFERENCE
					06/30/25	6/30/24	
<b>NET TAX COLLECTIONS</b>							
Cigarettes	55,825,214.40	2,722,944.00	3,500,928.00	1,021,104.00	63,070,190.40	70,092,426.00	(7,022,235.60)
All Other Tobacco Products	8,825,759.75	226.47	5,145.17	3,083.85	8,834,215.24	8,468,720.36	365,494.88
E-liquids*	5,497,872.36	23,821.42	204,788.84	52,476.31	5,778,958.93	3,615,074.10	2,163,884.83
Cigars	2,115,504.10	4,724.43	284.35	149,969.27	2,270,482.15	2,106,800.83	163,681.32
Little Cigars	85,179.76	67.20	0.00	0.00	85,246.96	84,913.04	333.92
License Fees	37,250.00	2,500.00	3,750.00	1,000.00	44,500.00	48,280.00	(3,780.00)
Retail Permits	47,120.00	5,460.00	5,890.00	1,350.00	59,820.00	60,590.00	(770.00)
Unallocated Net Collections	325,921.64	(194,787.13)	(388,642.01)	713.39	(256,794.11)	(310,454.39)	53,660.28
<b>TOTAL NET COLLECTIONS</b>	<b>72,759,822.01</b>	<b>2,564,956.39</b>	<b>3,332,144.35</b>	<b>1,229,696.82</b>	<b>79,886,619.57</b>	<b>84,166,349.94</b>	<b>(4,279,730.37)</b>
<b>SPECIAL FUND ALLOCATIONS</b>							
Cigarette Stamp Administrative Fund	111,455.70	4,992.00	6,144.00	2,016.00	124,607.70	137,708.04	(13,100.34)
Tobacco Enforcement Fund	835,992.71	37,440.00	46,080.00	15,120.00	934,632.71	1,032,810.33	(98,177.62)
Hawaii Cancer Research Fund	6,966,605.92	312,000.00	384,000.00	126,000.00	7,788,605.92	8,606,752.72	(818,146.80)
Trauma System Fund	3,918,715.83	175,500.00	216,000.00	70,875.00	4,381,090.83	4,841,298.40	(460,207.57)
Emergency Medical Services Fund	4,354,128.70	195,000.00	240,000.00	78,750.00	4,867,878.70	5,379,220.45	(511,341.75)
Community Health Centers Fund	4,354,128.70	195,000.00	240,000.00	78,750.00	4,867,878.70	5,379,220.45	(511,341.75)

Due to rounding, details may not add to total.

\*Tax on e-liquids became effective on January 1, 2024 (Act 62, SLH 2023), so first collections were in February 2024.

Tax Research & Planning  
Fiscal Year Summary 08-04-25