

STATE OF HAWAII		STATE TAX COLLECTIONS AND DISTRIBUTION	
DEPARTMENT OF TAXATION		YEAR ENDING JUNE 30, 2025	
	TOTAL - YEAR ENDING		
SOURCE OF REVENUE	06/30/2025	06/30/2024	DIFFERENCE
Banks/Financial Corp. 1/	10,296,291	30,912,252	(20,615,961)
Conveyance 1/	96,044,555	97,411,052	(1,366,498)
Employment Sec. Contri.	281,225,258	377,457,543	(96,232,284.80)
Fuel 6/	167,965,751	168,585,733	(619,981.93)
Environmental	27,124,706	27,308,905	(184,199.50)
GE License/Fees	637,060	622,262	14,798.02
General Excise & Use 2/	4,630,396,252	4,481,056,110	149,340,141.78
County Surcharges 3/	565,256,420	489,687,703	75,568,717.88
Income-Corp.:			
Decl. of Est. Taxes	544,430,851	519,112,876	25,317,975.86
Payment W/ Returns	66,116,751	60,075,318	6,041,432.43
Refunds	(210,163,787)	(94,818,160)	(115,345,626.85)
Income-Ind.: 1/			
Decl. of Est. Taxes	996,947,018	950,068,113	46,878,904.98
Payment W/ Returns	441,533,070	403,141,709	38,391,361.80
WH Tax on Wages	2,739,876,022	2,773,118,260	(33,242,237.12)
Refunds	(890,263,232)	(844,802,845)	(45,460,386.45)
Inheritance/Estate	405,766,217	55,794,000	349,972,217.26
Insurance Premiums	218,832,841	211,352,096	7,480,745.48
Liquor and Permits	50,148,500	51,601,845	(1,453,344.26)
Mtr. Vehicle Tax/Fees 4/	145,418,404	143,093,802	2,324,602.20
Rental Vehicle Tax and Fees	118,181,425	106,069,487	12,111,938.02
Public Service Co.	154,477,812	159,221,691	(4,743,878.69)
Tobacco and Licenses 1/	79,886,620	84,166,350	(4,279,730.37)
Trans. Accommm./Time Share Occup. Fees	15,855	18,900	(3,044.55)
Trans. Accommm. Tax/Time Share Occup. Tax 1/	816,183,712	828,327,328	(12,143,615.85)
All Others 5/	889	27,761	(26,871)
TOTAL - JUNE 2025	11,456,335,263		377,725,175
TOTAL - JUNE 2024	11,078,610,088	11,078,610,088	
Increase or Decrease	377,725,175		
Percent Change	3.4%		
DISTRIBUTION OF COLLECTIONS			
State General Fund	9,974,161,161	9,568,312,565	405,848,596
State Highway Fund	339,319,400	325,186,682	14,132,718
State Airport Fund	2,642,333	2,663,509	(21,176)
Boating Special Fund	1,653,234	1,659,222	(5,988)
Environmental Fund	1,297,028	1,306,010	(8,982)
Cigarette Stamp Administrative Fund	124,618	137,708	(13,090)
Cigarette Stamp Enforcement Fund	934,633	1,032,810	(98,178)
Compliance Resolution Fund	2,000,000	2,000,000	0
Election Campaign Fund	82,512	91,806	(9,294)
Employment Security Fund	281,225,258	377,457,543	(96,232,285)
Rental Housing Fund	38,000,000	38,000,000	0
Convention Center Enterprise Fund	11,000,000	11,000,000	0
Land Conservation Fund	5,100,000	5,100,000	0
Tourism Emergency Special Fund	0	0	0
School Minor Repairs & Maintenance Fund	55,338	60,518	(5,180)
Public Libraries Fund	125,295	135,175	(9,880)
Domestic Violence/Child Abuse and Neglect Funds	124,750	135,800	(11,050)
Cancer Research Fund	7,788,606	8,606,753	(818,147)
Trauma System Fund	4,381,091	4,841,298	(460,208)
Emergency Medical Service Fund	4,867,879	5,379,220	(511,342)
Community Health Centers Fund	4,867,879	5,379,220	(511,342)
Energy Security Fund	1,161,785	1,173,846	(12,060)
Energy Systems Development Fund	1,353,466	1,364,664	(11,198)
Electric Vehicle Charging System Subaccount	744,354	748,414	(4,060)
Hydrogen Fueling System Subaccount	744,354	748,414	(4,060)
Turtle Bay Conservation Easement Fund	1,500,000	1,500,000	0
Land and Development Fund	3,000,000	3,000,000	0
Mass Transit Fund	78,757,714	79,667,579	(909,866)
Tax Administration Fund	36,304,922	54,416,694	(18,111,773)
SUB-TOTAL	10,803,317,608	10,501,105,452	302,212,156
COUNTY SURCHARGES 3/			
City and County of Honolulu	361,501,994	345,242,073	16,259,921
County of Maui	88,936,467	34,846,768	54,089,699
County of Hawaii	76,360,981	73,159,062	3,201,919
County of Kauai	38,456,978	36,439,800	2,017,178
OTHER COUNTY REVENUE			
Fuel Tax	87,761,235	87,816,934	(55,699)
TOTAL	11,456,335,263	11,078,610,088	

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 June 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 \$167,969,542 for fiscal year 2025, of which \$3,791 could not be distributed because the required tax returns were not available. Fuel tax collections were \$168,803,227 for fiscal year 2024, of which \$217,494 could not be distributed because the required tax returns were not available.

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