

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: TAX
 Prog ID(s): TAX 107
 Name of Fund: CIGARETTE TAX STAMP ADMINISTRATION FUND
 Legal Authority: ACT 134, SLH2013

Contact Name: EMILL B. ACOSTA
 Phone: 587-1501
 Fund type (MOF) B
 Appropriation Acct. No. S-325-T

Intended Purpose To provide funding to administer and operate the cigarette tax stamp program

Source of Revenues: Cigarette tax stamps are sold at denominated value plus stamp fee of 1.7% of the denominated value. Of the 1.7%, 0.2% goes to the Cigarette Tax Stamp Administration Special Fund.

Current Program Activities/Allowable Expenses: Monies in the fund are used to purchase stamps from the manufacturer and to pay for the cost of distributing stamps through a financial institution.

Purpose of Proposed Ceiling Increase (if applicable): N/A

Encumbrances: Funds paid for the contract with the stamp manufacturer

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	272,000	272,000	272,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	196,166	255,196	0	464,858	475,670	486,482	497,294
Revenues	262,458	271,294	255,700	224,378	224,378	224,378	224,378
Expenditures	159,060	113,605	146,900	213,566	213,566	213,566	213,566
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	299,564	412,885	108,799	475,670	486,482	497,294	508,106
Encumbrances	44,368	40,408	41,618	0	0	0	0
Unencumbered Cash Balance	255,196	372,477	67,181	475,670	486,482	497,294	508,106

Additional Information:

Amount Req. for Bond Conveyance	0	0	0	0	0	0	0
Amount from Bond Proceeds	0	0	0	0	0	0	0
Amount Held in CODs, Escrow Accounts, or Other Investments	0	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2014 Legislature

Department: TAX
 Prog ID(s): TAX 107
 Name of Fund: TAX ADMINISTRATION SPECIAL FUND
 Legal Authority: HRS §235-20.5

Contact Name: EMILL B. ACOSTA
 Phone: 587-1501
 Fund type (MOF) B
 Appropriation Acct. No. S-327-T

Intended Purpose: To offset costs associated with administering sections 235-110.9 and 235-110.91, to fund operations of the Special Enforcement Section.

Source of Revenues: Fees paid by taxpayers requesting comfort letter and certifications under sections 235-110.9 and 235-110.91, revenues collected by the Special Enforcement Section.

Current Program Activities/Allowable Expenses: Costs associated with administering sections 235-110.9 and 235-110.91, costs for the administration and operation of the Special Enforcement Section.

Purpose of Proposed Ceiling Increase (if applicable): N/A

Encumbrances: Funds paid for the Purchase Orders for acquiring goods and services.

Financial Data							
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	775,000	775,000	781,627	781,627	781,627	781,627	781,627
Beginning Cash Balance	1,139,915	1,299,877	100,000	831,798	1,025,823	1,219,847	1,413,872
Revenues	455,710	69,050	24,650	532,212	532,212	532,212	532,212
Expenditures	279,556	251,263	223,761	338,187	338,187	338,187	338,187
Transfers							
List each by JV# and date			JV13-037-3/15/13				
Net Total Transfers			1,030,909				
Ending Cash Balance	1,316,069	1,117,664	931,798	1,025,823	1,219,847	1,413,872	1,607,896
Encumbrances	3,622	532	867	0	0	0	0
Unencumbered Cash Balance	1,312,446	1,117,132	930,931	1,025,823	1,219,847	1,413,872	1,607,896

Additional Information:

Amount Req. for Bond Conveyance	0	0	0	0	0	0	0
Amount from Bond Proceeds	0	0	0	0	0	0	0
Amount Held in CODs, Escrow Accounts, or Other Investments	0	0	0	0	0	0	0