

**Report on Non-General Fund Information**  
for Submittal to the 2013 Legislature

Department: Taxation  
 Prog ID(s): TAX 107  
 Name of Fund: Cigarette Tax Stamp Administration Fund  
 Legal Authority: Act 270, SLH 2001

Contact Name: Tsz Keung Li  
 Phone: 587-1500  
 Fund type (MOF): Special  
 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): NA

Encumbrances: Funds paid for the contract with the stamp manufacturer

| Financial Data            |          |          |          |             |             |             |             |
|---------------------------|----------|----------|----------|-------------|-------------|-------------|-------------|
|                           | FY 2010  | FY 2011  | FY 2012  | FY 2013     | FY 2014     | FY 2015     | FY 2016     |
|                           | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling     | 252,000  | 272,000  | 272,000  | 272,000     | 272,000     | 272,000     | 272,000     |
| Beginning Cash Balance    | 128,338  | 206,193  | 299,564  | 412,884     | 412,884     | 412,884     | 412,884     |
| Revenues                  | 233,823  | 262,458  | 271,294  | 272,000     | 272,000     | 272,000     | 272,000     |
| Expenditures              | 155,968  | 169,087  | 157,973  | 272,000     | 272,000     | 272,000     | 272,000     |
| Transfers                 |          |          |          |             |             |             |             |
| List each by JV# and date |          |          |          |             |             |             |             |
|                           |          |          |          |             |             |             |             |
|                           |          |          |          |             |             |             |             |
| Net Total Transfers       |          |          |          |             |             |             |             |
| Ending Cash Balance       | 206,193  | 299,564  | 412,884  | 412,884     | 412,884     | 412,884     | 412,884     |
| Encumbrances              | 10,500   | 44,368   | 40,408   | 0           | 0           | 0           | 0           |
| Unencumbered Cash Balance | 195,693  | 255,196  | 372,476  | 412,884     | 412,884     | 412,884     | 412,884     |

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 2013 Legislature

Department: Taxation  
 Prog ID(s): TAX 107  
 Name of Fund: Tax Administration Special Fund  
 Legal Authority: HRS §235-20.5

Contact Name: Tsz Keung Li  
 Phone: 587-1500  
 Fund type (MOF): Special  
 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): NA

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

| Financial Data            |           |           |           |             |             |             |             |
|---------------------------|-----------|-----------|-----------|-------------|-------------|-------------|-------------|
|                           | FY 2010   | FY 2011   | FY 2012   | FY 2013     | FY 2014     | FY 2015     | FY 2016     |
|                           | (actual)  | (actual)  | (actual)  | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling     | 200,000   | 775,000   | 775,000   | 775,000     | 775,000     | 775,000     | 775,000     |
| Beginning Cash Balance    | 570,719   | 1,186,687 | 1,316,069 | 1,631,418   | 1,356,418   | 1,081,418   | 806,418     |
| Revenues                  | 673,300   | 455,710   | 569,050   | 500,000     | 500,000     | 500,000     | 500,000     |
| Expenditures              | 57,332    | 326,328   | 253,701   | 775,000     | 775,000     | 775,000     | 775,000     |
| Transfers                 |           |           |           |             |             |             |             |
| List each by JV# and date |           |           |           |             |             |             |             |
| Net Total Transfers       |           |           |           |             |             |             |             |
| Ending Cash Balance       | 1,186,687 | 1,316,069 | 1,631,418 | 1,356,418   | 1,081,418   | 806,418     | 531,418     |
| Encumbrances              | 46,778    | 3,622     | 532       | 0           | 0           | 0           | 0           |
| Unencumbered Cash Balance | 1,139,909 | 1,312,447 | 1,630,886 | 1,356,418   | 1,081,418   | 806,418     | 531,418     |

**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 |