

Report on Non-General Fund Information
for Submittal to the 2017 Legislature

Department: TAX
 Prog ID(s): TAX 107
 Name of Fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Legal Authority: HRS 245-41.5

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: The allocated portion of the stamp fee designated to pay for the cost to the State of providing the stamps as provided by section 245-26.

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 Adjustment (if applicable): N/A

Variances: Variances in expenditures from FY15 to FY16 were due to a price reduction with a renewed contract with the financial institution.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	272,000	547,875	272,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	412,885	108,799	517,698	505,995	593,611	758,109	922,607
Revenues	255,700	219,079	233,681	225,117	252,000	252,000	252,000
Expenditures	146,900	166,238	135,311	87,502	87,502	87,502	87,502
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(412,886)						
		356,058					
			(110,073)				
				(49,999)			
Net Total Transfers	(412,886)	356,058	(110,073)	(49,999)	0	0	0
Ending Cash Balance	108,799	517,698	505,995	593,611	758,109	922,607	1,087,105
Encumbrances	41,618	36,268	47,006	72,468			
Unencumbered Cash Balance	67,181	481,430	458,989	521,143	758,109	922,607	1,087,105

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2017 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 administrering sections 235-20, 235-110.9, and 235-110.91; to fund operations of the Special Enforcement Section (SES) and taxpayer education programs.

Source of Revenues: Fees collected under sections 235-20, 235-110.9 and 235-110.91; revenues collected by SES pursuant to section 231-85; fines assessed pursuant to section 237D-4.

Current Program Activities/Allowable Expenses: Issuing comfort letters, letter rulings, written opinions, and other guidance to taxpayers; issuing certificates under sections 235-110.9 and 235-110.91; administering the operations of SES; and developing, implementing, and providing taxpayer education programs, including tax publications.

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

Variances: Variances in the revenues were due to revenues collected by SES not being deposited into the Tax Administration Special fund, also began cases involving transient accommodations tax (TAT). Variances in the expenditures were due to increased travel expenses, fluctuation in staff, and central service and administrative expenses.

Financial Data							
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	781,627	500,000	775,875	791,104	797,097	797,097	797,097
Beginning Cash Balance	1,117,664	931,798	471,859	1,953,704	2,641,947	2,809,649	2,977,351
Revenues	24,650	20,250	1,663,126	2,674,245	3,000,000	3,000,000	3,000,000
Expenditures	223,761	380,189	321,670	532,298	532,298	532,298	532,298
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	13,245						
		(100,000)					
			140,389				
				(1,453,704)	(2,300,000)	(2,300,000)	(2,300,000)
Net Total Transfers	13,245	(100,000)	140,389	(1,453,704)	(2,300,000)	(2,300,000)	(2,300,000)
Ending Cash Balance	931,798	471,859	1,953,704	2,641,947	2,809,649	2,977,351	3,145,053
Encumbrances	867	0	868	0			
Unencumbered Cash Balance	930,931	471,859	1,952,836	2,641,947	2,809,649	2,977,351	3,145,053

Additional Information:

Amount Req. by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							