

**Report on Non-General Fund Information**  
for Submittal to the 2020 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 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	272,000	272,000	272,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	505,995	593,611	785,562	865,049	950,505	1,103,980	1,257,455
Revenues	225,117	205,988	216,893	202,486	252,000	252,000	252,000
Expenditures	87,502	65,468	61,246	98,525	98,525	98,525	98,525
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
TR. TO S-17-325	(49,999)						
TR. FROM S-14-325		51,431					
TR. TO S-19-325			(76,160)				
TR. TO S-20-325				(18,505)			
Net Total Transfers	(49,999)	51,431	(76,160)	(18,505)	0	0	0
Ending Cash Balance	593,611	785,562	865,049	950,505	1,103,980	1,257,455	1,410,930
Encumbrances	72,468	57,834	57,834	57,834			
Unencumbered Cash Balance	521,143	727,728	807,215	892,671	1,103,980	1,257,455	1,410,930

**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 2020 Legislature

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

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

Intended Purpose: To offset costs associated with administering 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 235-85; 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:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	791,104	797,097	800,669	2,656,312	2,873,136	2,873,136	2,873,136
Beginning Cash Balance	1,953,704	2,641,947	4,900,692	7,380,807	8,298,953	7,425,817	6,552,681
Revenues	2,674,245	4,817,767	7,319,279	8,629,118	4,500,000	4,500,000	4,500,000
Expenditures	532,298	585,277	638,472	1,030,165	2,873,136	2,873,136	2,873,136
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
TR. TO G-00-000	(1,453,704)						
TR. TO G-00-000		(1,974,245)					
TR. FROM S-15-327		500					
TR. TO G-00-000			(4,200,692)				
TR. TO G-00-000				(6,680,807)			
TR. TO G-00-000					(2,500,000)	(2,500,000)	(2,500,000)
Net Total Transfers	(1,453,704)	(1,973,745)	(4,200,692)	(6,680,807)	(2,500,000)	(2,500,000)	(2,500,000)
Ending Cash Balance	2,641,947	4,900,692	7,380,807	8,298,953	7,425,817	6,552,681	5,679,545
Encumbrances	0	0	0	0	0	0	0
Unencumbered Cash Balance	2,641,947	4,900,692	7,380,807	8,298,953	7,425,817	6,552,681	5,679,545

**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 2020 Legislature

Department: TAX  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: LITIGATED CLAIMS FUND  
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA  
 Phone: 587-1501  
 Fund type (MOF) T  
 Appropriation Acct. No. T-931-T

Intended Purpose: This fund is used as a holding account for amounts in dispute when tax appeal cases are litigated. The disputed amount is disbursed to either the State's general fund or the taxpayer after the case is resolved.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	251,793,850	10,306,952	48,379,299	48,551,944	39,702,759	30,451,276	21,199,793
Revenues	39,124,865	48,010,531	212,325	1,229,481	1,229,481	1,229,481	1,229,481
Expenditures	280,611,763	9,938,184	61,131	10,480,964	10,480,964	10,480,964	10,480,964
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
00JT0298			21,451				
00JT0875				169,544			
00JT0997				110,478			
00JT1262				122,276			
Net Total Transfers	0	0	21,451	402,298	0	0	0
Ending Cash Balance	10,306,952	48,379,299	48,551,944	39,702,759	30,451,276	21,199,793	11,948,310
Encumbrances							
Unencumbered Cash Balance	10,306,952	48,379,299	48,551,944	39,702,759	30,451,276	21,199,793	11,948,310

**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 2020 Legislature

Department: TAX  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: SALES OF ASSETS FOR DELINQUENT TAXES-OAHU  
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA  
 Phone: 587-1501  
 Fund type (MOF) T  
 Appropriation Acct. No. T-936-T

Intended Purpose: This trust account was established to hold surplus funds from the sale of property seized and foreclosed upon to pay unpaid taxes, penalties, interest, costs, and expenses.

Source of Revenues: This trust account was established to hold surplus funds from the sale of property seized and foreclosed upon to pay unpaid taxes, penalties, interest, costs, and expenses.

Current Program Activities/Allowable Expenses: Section 231-25(b)(7)(D), HRS, requires that, once payment for unpaid taxes has been made, any surplus received following the sale of the seized property be deposited with DOTAX until returned to the owner. Though the account is inactive, the account is needed to meet the statutory requirements regarding collection efforts pertaining to the sale of property to pay taxes, penalties,

Variations:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	3,381	3,381	3,381	3,381	3,381	3,381	3,381
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	3,381	3,381	3,381	3,381	3,381	3,381	3,381
<b>Encumbrances</b>							
Unencumbered Cash Balance	3,381	3,381	3,381	3,381	3,381	3,381	3,381

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 2020 Legislature

Department: TAX  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: TAX RESERVE FUND  
 Legal Authority: HRS 231-23

Contact Name: EMILL ACOSTA  
 Phone: 587-1501  
 Fund type (MOF) T  
 Appropriation Acct. No. T-915-T

Intended Purpose: Established as a clearing account to enable the department to refund taxes collected.

Source of Revenues: This fund collects amounts from the Undistributed Tax Collections Accounts and disburses them to taxpayers as refunds on overpaid taxes. Taxpayers who are owed tax refunds benefit from the fund and have a vested interest in the fund. Revenues come from overpaid taxes collected from taxpayers, and expenditures consist of tax refunds.

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	607,537,353	653,129,955	681,022,434	704,090,310	704,090,310	704,090,310	704,090,310
Expenditures	601,279,702	650,133,526	673,046,676	701,173,622	701,173,622	701,173,622	701,173,622
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
	(6,257,651)	(2,996,429)	(7,975,758)	(2,916,688)	(2,916,688)	(2,916,688)	(2,916,688)
Net Total Transfers	(6,257,651)	(2,996,429)	(7,975,758)	(2,916,688)	(2,916,688)	(2,916,688)	(2,916,688)
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

**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 2020 Legislature

Department: TAX  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS  
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA  
 Phone: 587-1501  
 Fund type (MOF) T  
 Appropriation Acct. No. T-921, 922, 924-T

Intended Purpose: These trust accounts were established to collect amounts related to taxes paid under protest.

Source of Revenues: Moneys are disbursed from the Undistributed Tax Collections Accounts to the Taxes-Paid-Under-Protest Account. When a tax appeal case is litigated, the amounts in dispute are disbursed to the Litigated Claims Fund.

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	6,129,688	20,493	21,531	121,077	369,765	618,453	867,141
Revenues	1,515,450	274,014	99,546	346,941	346,941	346,941	346,941
Expenditures	7,624,645	272,976	0	98,253	98,253	98,253	98,253
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	20,493	21,531	121,077	369,765	618,453	867,141	1,115,829
Encumbrances							
Unencumbered Cash Balance	20,493	21,531	121,077	369,765	618,453	867,141	1,115,829

**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 2020 Legislature

Department: TAX  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT  
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA  
 Phone: 587-1501  
 Fund type (MOF) T  
 Appropriation Acct. No. T-933-T

Intended Purpose: This account was established as a temporary deposit account for employees who received a payroll overpayment. When the total overpayment amount has been recovered in full from the employee, moneys are taken from this account and deposited into the payroll clearance fund.  
 Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	1,238	1,238	1,238	1,238	1,238	1,238	1,238
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,238	1,238	1,238	1,238	1,238	1,238	1,238
Encumbrances							
Unencumbered Cash Balance	1,238	1,238	1,238	1,238	1,238	1,238	1,238

**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 2020 Legislature

Department: TAX  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS  
 Legal Authority ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA  
 Phone: 587-1501  
 Fund type (MOF) T  
 Appropriation Acct. No. T-991, 992, 993, 994-T

Intended Purpose: These accounts were established as clearing accounts for taxes collected on behalf of the various counties. Separate accounts were established for the Honolulu, Maui, Hawaii, and Kauai districts. All taxes collected by DOTAX are deposited into these accounts and then disbursed to other trust accounts. Funds and accounts receiving disbursements from these accounts may include the Tax Reserve Fund (to provide taxpayers refunds for overpayments) and the Taxes-Paid-Under-Protest Accounts.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	(12,403,233)	(12,643,758)	(5,272,926)	(9,857,094)	(11,274,805)	(15,640,845)	(20,006,885)
Revenues	7,382,852,013	7,551,629,448	8,059,987,430	8,476,330,663	8,476,330,663	8,476,330,663	8,476,330,663
Expenditures	7,385,610,954	7,547,255,902	8,072,558,192	8,480,696,703	8,480,696,703	8,480,696,703	8,480,696,703
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	2,518,416	2,997,286	7,986,594	2,948,329			
Net Total Transfers	2,518,416	2,997,286	7,986,594	2,948,329	0	0	0
Ending Cash Balance	(12,643,758)	(5,272,926)	(9,857,094)	(11,274,805)	(15,640,845)	(20,006,885)	(24,372,925)
Encumbrances							
Unencumbered Cash Balance	(12,643,758)	(5,272,926)	(9,857,094)	(11,274,805)	(15,640,845)	(20,006,885)	(24,372,925)

**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 2020 Legislature

Department: TAX  
 Prog ID(s): \_\_\_\_\_  
 Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS  
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA  
 Phone: 587-1501  
 Fund type (MOF) X  
 Appropriation Acct. No. S-395, 396, 397-T

Intended Purpose: These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	485,000	485,000	485,000	485,000	485,000	485,000	485,000
Revenues	0	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0	0
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	485,000	485,000	485,000	485,000	485,000	485,000	485,000
<b>Encumbrances</b>							
Unencumbered Cash Balance	485,000	485,000	485,000	485,000	485,000	485,000	485,000

**Additional Information:**

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