

**Report on Non-General Fund Information**  
for Submittal to the 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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	593,611	785,562	865,049	950,505	1,103,439	1,257,439	1,411,439
Revenues	205,988	216,893	202,486	201,456	252,000	252,000	252,000
Expenditures	65,468	61,246	98,525	68,963	98,000	98,000	98,000
<b>Transfers</b>							
List each net transfer in/out/ or projection in/out; list each account number							
TR. FROM S-14-325	51,431						
TR. TO S-19-325		(76,160)					
TR. TO S-20-325			(18,505)				
TR. FROM S-18-325				20,441			
Net Total Transfers	51,431	(76,160)	(18,505)	20,441	0	0	0
Ending Cash Balance	785,562	865,049	950,505	1,103,439	1,257,439	1,411,439	1,565,439
<b>Encumbrances</b>							
Unencumbered Cash Balance	785,562	865,049	950,505	1,103,439	1,257,439	1,411,439	1,565,439

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	797,097	800,669	2,656,312	2,873,136	3,273,136	3,273,136	3,273,136
Beginning Cash Balance	2,641,947	4,900,692	7,380,807	8,298,953	11,737,568	9,126,864	9,126,864
Revenues	4,817,767	7,319,279	8,629,118	11,364,238	10,000,000	10,000,000	10,000,000
Expenditures	585,277	638,472	1,030,165	1,626,669	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	(1,974,245)	(4,200,692)	(6,680,807)	(6,298,953)	(9,737,568)	(7,126,864)	(7,126,864)
TR. FROM S-15-327	500						
Net Total Transfers	(1,973,745)	(4,200,692)	(6,680,807)	(6,298,953)	(9,737,568)	(7,126,864)	(7,126,864)
Ending Cash Balance	4,900,692	7,380,807	8,298,953	11,737,568	9,126,864	9,126,864	9,126,864
Encumbrances	0	0	0				
Unencumbered Cash Balance	4,900,692	7,380,807	8,298,953	11,737,568	9,126,864	9,126,864	9,126,864

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	0	0	0	0	0	0	0
Beginning Cash Balance	10,306,952	48,379,299	48,551,944	39,702,759	4,626,982	4,626,982	4,626,983
Revenues	48,010,531	212,325	1,229,481	1,561,374	1,561,374	1,561,374	1,561,374
Expenditures	9,938,184	61,131	10,480,964	36,637,151	1,561,374	1,561,374	1,561,374
Transfers							
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	21,451	402,298	0	0	0	0
Ending Cash Balance	48,379,299	48,551,944	39,702,759	4,626,982	4,626,982	4,626,983	4,626,983
Encumbrances							
Unencumbered Cash Balance	48,379,299	48,551,944	39,702,759	4,626,982	4,626,982	4,626,983	4,626,983

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 2021 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, interest, costs, and expenses.

Purpose of Proposed Ceiling Adjustment (if applicable):

Variances:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues	653,129,955	681,022,434	704,090,310	826,267,246	826,267,246	826,267,246	826,267,246
Expenditures	650,133,526	673,046,676	701,173,622	821,627,500	821,627,500	821,627,500	821,627,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(2,996,429)	(7,975,758)	(2,916,688)	(4,639,746)	(4,639,746)	(4,639,746)	(4,639,746)
Net Total Transfers	(2,996,429)	(7,975,758)	(2,916,688)	(4,639,746)	(4,639,746)	(4,639,746)	(4,639,746)
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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,238	1,238	1,238	1,238	1,238	1,238	1,238
Revenues							
Expenditures							
Transfers							
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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	20,493	21,531	121,077	369,765	369,765	369,765	369,765
Revenues	274,014	99,546	346,941	0	0	0	
Expenditures	272,976	0	98,253	0	0	0	
Transfers							
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	21,531	121,077	369,765	369,765	369,765	369,765	369,765
Encumbrances							
Unencumbered Cash Balance	21,531	121,077	369,765	369,765	369,765	369,765	369,765

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 2021 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):

Variations:

Financial Data							
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(12,643,758)	(5,272,926)	(9,857,094)	(11,274,805)	(11,659,778)	(16,684,496)	(21,709,215)
Revenues	7,551,629,448	8,059,987,430	8,476,330,663	8,168,178,892	8,168,178,892	8,168,178,892	8,168,178,892
Expenditures	7,547,255,902	8,072,558,192	8,480,696,703	8,173,203,611	8,173,203,611	8,173,203,611	8,173,203,611
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	2,997,286	7,986,594	2,948,329	4,639,746			
Net Total Transfers	2,997,286	7,986,594	2,948,329	4,639,746	0	0	0
Ending Cash Balance	(5,272,926)	(9,857,094)	(11,274,805)	(11,659,778)	(16,684,496)	(21,709,215)	(26,733,933)
Encumbrances							
Unencumbered Cash Balance	(5,272,926)	(9,857,094)	(11,274,805)	(11,659,778)	(16,684,496)	(21,709,215)	(26,733,933)

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 2021 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	485,000	485,000	485,000	485,000	485,000	485,000	485,000
Revenues							
Expenditures							
Transfers	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
Encumbrances							
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							