

DAVID Y. IGE
GOVERNOR

JOSH GREEN, M.D.
LT GOVERNOR



ISAAC W. CHOY
DIRECTOR OF TAXATION

DEPT. COMM. NO. 348

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
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November 21, 2022

The Honorable Ronald D. Kouchi,
President and Members of the Senate
Thirty First State Legislature
State Capitol, Room 409
Honolulu, HI 96813

The Honorable Scott K. Saiki, Speaker
and Members of the House of
Representatives
Thirty First State Legislature
State Capitol, Room 431
Honolulu, HI 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

For your information and consideration, I am transmitting the Non-General Fund Report for the fiscal year ending June 30, 2022 for the Department of Taxation, as required by section 37-47, Hawaii Revised Statutes (HRS).

Sincerely,

A handwritten signature in black ink, appearing to read "Isaac W. Choy".

Isaac W. Choy
Director

Enclosure

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Department: TAX
 Program ID(s): TAX107
 Name of Fund: SUPPORTING SERVICES - REVENUE COLLECTION
 Legal Authority: ACT 88, SLH 2021

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): V
 Appropriation Account Number: S-200-T

Intended Purpose: To fund GenTax (Tax System Modernization - TSM) post warranty maintenance and support, and professional services for both GenTax and document imaging. Also to fund the Tax Review Commission (TRC).

Source of Revenues:
 N/A. Coronavirus State Fiscal Recovery Fund (CSFRF) sub-award to the Department of Taxation

Current Program Activities/Allowable Expenses:
 TSM is the modernization of the department's computer system to improve operations, taxpayer service and voluntary compliance with tax laws. By mandate, the TRC must conduct a review of the State's Tax structure every five (5) years. After performing the review, the TRC reports its findings and recommendations to the State Legislature. Expenditures include GenTax post warranty maintenance and professional services, and professional services for document imaging. Expenditures for TRC activities include costs associated with research, translation and travel required to produce the TRC report to the State Legislature.

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					3,241,332		
Beginning Cash Balance		0	0	0	0	1,907,355	0
Revenues					0	0	
Expenditures					1,333,977	1,622,764	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					3,241,332	(284,591)	
Net Total Transfers	0	0	0	0	3,241,332	(284,591)	0
Ending Cash Balance	0	0	0	0	1,907,355	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	1,907,355	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: SUPPORTING SERVICES - REVENUE COLLECTION
 Appropriation Account Number: S-200-T
 Fund Type (MOF): V
 Legal Authority: ACT 88, SLH 2021

Statement of Objectives

TSM: To have continued operations of the TSM computer system. GenTax post warranty maintenance will provide the necessary fixes and updates to the GenTax software and the professional services for GenTax and document imaging professional services will provide the vendor staff to assist with necessary changes to the TSM computer system for one year. TRC: To fund TRC activities such as research, translation, and travel required to produce the TRC report to the State Legislature. This funding is via the Coronavirus State Fiscal Recovery Funds (CSFRF) and is a sub-award to the Department of Taxation. These funds can be only used for costs incurred during the period March 3, 2021-December 31, 2024.

<u>Fund Measures of Effectiveness</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
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9.							
10.							

<u>Program Size Indicators</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
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**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: SUPPORTING SERVICES - REVENUE COLLECTION
 Appropriation Account Number: S-200-T
 Fund Type (MOF): V
 Legal Authority: ACT 88, SLH 2021

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
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**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of Fund: SUPPORTING SERVICES - REVENUE COLLECTION
 Legal Authority: ACT 88, SLH 2021
 Fund Type (MOF): V
 Appropriation Account Number: S-200-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	0	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Department: TAX
 Program ID(s): TAX107
 Name of Fund: SUPPORTING SERVICES - REVENUE COLLECTION
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): V
 Appropriation Account Number S-201-T

Intended Purpose: To provide high quality tax services to the public while protecting DOTAX employees' health, safety and security during the COVID-19 pandemic.

Source of Revenues:
 N/A. Coronavirus State Fiscal Recovery Fund (CSFRF) sub-award to the Department of Taxation

Current Program Activities/Allowable Expenses:
 Activities Include but not limited to: Upgrading the security station for the office building, hiring additional security guards and/or sheriffs, contracting professionals for deep cleaning, replacing/upgrading locks as needed, installing protective guards and purchasing personal protective equipment (PPE).

Variations:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling					507,300		
Beginning Cash Balance		0	0	0	0	276,356	0
Revenues					0	0	
Expenditures					230,944	276,356	
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
					507,300		
Net Total Transfers	0	0	0	0	507,300	0	0
Ending Cash Balance	0	0	0	0	276,356	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	276,356	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: SUPPORTING SERVICES - REVENUE COLLECTION
 Appropriation Account Number: S-201-T
 Fund Type (MOF): V
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

To provide high quality tax services to the public while protecting DOTAX employees' health, safety and security during the COVID-19 pandemic. This funding is via the Coronavirus State Fiscal Recovery Funds (CSFRF) and is a sub-award to the Department of Taxation. These funds can be only used for costs incurred during the period March 3, 2021-December 31, 2024.

Fund Measures of Effectiveness		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
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Program Size Indicators		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
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**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: SUPPORTING SERVICES - REVENUE COLLECTION
 Appropriation Account Number: S-201-T
 Fund Type (MOF): V
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
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**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of Fund: SUPPORTING SERVICES - REVENUE COLLECTION
 Legal Authority: CSFRF SUBAWARD - REOPENING
 Fund Type (MOF): V
 Appropriation Account Number: S-201-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	276,356	0	0	0	0	0
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	276,356	0	0	0	0	0

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

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

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): B
 Appropriation Account Number 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.

Variances:

Increase in expenditures in FY21 due to a special fund transfer to the general fund as authorized by Act 87 SLH 2021.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	272,000	272,000	272,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	785,562	865,049	950,505	1,034,604	151,984	260,564	431,064
Revenues	216,893	202,486	201,456	193,763	169,334	252,000	252,000
Expenditures	61,246	98,525	81,815	1,093,810	81,425	81,500	81,500
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
TR TO S-19-325	(76,160)						
TR TO S-20-325		(18,505)					
TR TO S-21-325			(35,542)				
TR FROM PREIOUS FY				17,427			
TR FROM PREIOUS FY					20,671		
Net Total Transfers	(76,160)	(18,505)	(35,542)	17,427	20,671	0	0
Ending Cash Balance	865,049	950,505	1,034,604	151,984	260,564	431,064	601,564
Encumbrances					4		
Unencumbered Cash Balance	865,049	950,505	1,034,604	151,984	260,560	431,064	601,564

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Appropriation Account Number: S-325-T
 Fund Type (MOF): B
 Legal Authority: HRS 245-41.5

Statement of Objectives

In order to reduce sales of untaxed cigarettes and stem black market activity, Act 249, SLH 2000, requires cigarette and tobacco wholesalers and dealers to affix stamps to individual cigarette packages as proof of payment of cigarette taxes. An allocated portion of the stamp fee is deposited into this fund to pay for the cost to the State of providing the stamps as provided by HRS 245-26.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	N/A						
2.							
3.							
4.							
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10.							

Program Size Indicators		FY	FY	FY	FY	FY	FY
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1.	N/A						
2.							
3.							
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**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Appropriation Account Number: S-325-T
 Fund Type (MOF): B
 Legal Authority: HRS 245-41.5

Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
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**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of fund: CIGARETTE TAX STAMP ADMINISTRATIVE SPECIAL FUND
 Legal Authority: HRS 245-41.5
 Fund Type (MOF): B
 Apprn. Account. No.: S-325-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	272,000	272,000	272,000	272,000	272,000	272,000
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	272,000	272,000	272,000	272,000	272,000	272,000

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

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

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): B
 Appropriation Account Number 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.

Variances:

Increase in expenditures in FY21 due to a special fund transfer to the general fund as authorized by Act 87 SLH 2021. \$15,740,192 in expenditures in FY22 is a transfer to the General Fund.

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling	800,669	2,656,312	2,873,136	3,273,136	3,295,116	3,295,116	3,295,116
Beginning Cash Balance	4,900,692	7,380,807	8,298,953	11,139,918	19,103,537	42,565,775	77,565,775
Revenues	7,319,279	8,629,118	11,364,238	32,748,403	40,121,687	36,000,000	39,000,000
Expenditures	638,472	1,030,165	7,925,622	25,378,625	16,663,259	1,000,000	1,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
TR TO G00-000	(4,200,692)	(6,680,807)	(597,651)				
TR FROM PREVIOUS FY				593,841	3,810		
Net Total Transfers	(4,200,692)	(6,680,807)	(597,651)	593,841	3,810	0	0
Ending Cash Balance	7,380,807	8,298,953	11,139,918	19,103,537	42,565,775	77,565,775	115,565,775
Encumbrances							
Unencumbered Cash Balance	7,380,807	8,298,953	11,139,918	19,103,537	42,565,775	77,565,775	115,565,775

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: TAX ADMINISTRATION SPECIAL FUND
 Appropriation Account Number: S-327-T
 Fund Type (MOF): B
 Legal Authority: HRS 235-20.5

Statement of Objectives

To examine all sectors of Hawaii's economy, to initiate civil investigations in order to ensure all taxpayers pay their fair share of taxes, and to prevent through enforcement, education, and deterrence, non-compliance with Hawaii's tax laws.

Fund Measures of Effectiveness		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	TAT Revenue collected	\$6M	\$5M	\$5M	\$5M	\$5M	\$5M
2.	GET Revenue collected	\$30M	\$34M	\$36M	\$36M	\$36M	\$36M
3.							
4.							
5.							
6.							
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10.							

TAT Revenue collected expect decr from prev years as Airbnb project is passed to audit expect decr from prev years as Airbnb project is passed to audit expect hold steady into future expect hold steady into future expect hold steady into future expect hold steady into future

GET Revenue collected expect incr as more OL cos investigated expect incr as more OL cos investigated expect hold steady into future expect hold steady into future expect hold steady into future expect hold steady into future

Program Size Indicators		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	Secure TAT returns filed	2,878	1,500	1,500	1,500	1,500	1,500	1,500
2.	Secure GET returns filed	4,902	3,500	3,500	3,500	3,500	3,500	3,500
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**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: TAX ADMINISTRATION SPECIAL FUND
 Appropriation Account Number: S-327-T
 Fund Type (MOF): B
 Legal Authority: HRS 235-20.5

TAT returns filed

expect decr from prev years as Airbnb project is passed to audit
 expect hold steady into future expect hold steady into future expect hold steady into future expect hold steady into future expect hold steady into future

GET returns filed

expect decr from prev years as Airbnb project is passed to audit
 expect hold steady into future expect hold steady into future expect hold steady into future expect hold steady into future expect hold steady into future

Fund Activities Encompassed

FY	FY	FY	FY	FY	FY
2022-23	2023-24	2024-25	2025-26	2026-27	2027-28

1.	Nonfilers contacted (Invesitgations opened)	150	150	150	150	150
2.	Investigations completed	100	100	100	100	100
3.	Vendors educated	400	400	400	400	400
4.	Site visitations	100	100	100	100	100
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of fund: TAX ADMINISTRATION SPECIAL FUND
 Legal Authority: HRS 235-20.5
 Fund Type (MOF): B
 Apprn. Account. No.: S-327-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	1,282,643	1,282,643	1,282,643	1,282,643	1,282,643	1,282,643
B. Other Current Expenses	2,012,473	2,012,473	2,012,473	2,012,473	2,012,473	2,012,473
C. Equipment	0	0	0	0	0	0
M. Motor Vehicles	0	0	0	0	0	0
L. Leases	0	0	0	0	0	0
TOTAL	3,295,116	3,295,116	3,295,116	3,295,116	3,295,116	3,295,116

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Department: TAX
 Program ID(s): _____
 Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): B
 Appropriation Account Number 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. Pursuant to the Auditor's recommendation in Report No. 17-10, these accounts were reclassified as trust accounts effective August 2022.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	485,929	485,929	485,929	485,929	485,929	485,929	485,929
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	485,929	485,929	485,929	485,929	485,929	485,929	485,929
Encumbrances							
Unencumbered Cash Balance	485,929	485,929	485,929	485,929	485,929	485,929	485,929

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Appropriation Account Number: S-395, 396, 397-T
 Fund Type (MOF): X
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

These accounts are used as clearing accounts for the deposit of unemployment taxes owed to the Unemployment Compensation Trust Fund. Pursuant to the Auditor's recommendation in Report No. 17-10, these accounts were reclassified as trust accounts effective August 2022.

<u>Fund Measures of Effectiveness</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
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9.							
10.							

<u>Program Size Indicators</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
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**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Appropriation Account Number: S-395, 396, 397-T
 Fund Type (MOF): X
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A						
2.						
3.						
4.						
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**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): X
 Apprn. Account. No.: S-395, 396, 397-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	N/A	N/A	N/A	N/A	N/A	N/A
B. Other Current Expenses	N/A	N/A	N/A	N/A	N/A	N/A
C. Equipment	N/A	N/A	N/A	N/A	N/A	N/A
M. Motor Vehicles	N/A	N/A	N/A	N/A	N/A	N/A
L. Leases	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Department: TAX
 Program ID(s): _____
 Name of Fund: TAX RESERVE FUND
 Legal Authority: HRS 231-23

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): T
 Appropriation Account Number 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:

Variances:

Financial Data							
	FY 2018 (actual)	FY 2019 (actual)	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (estimated)	FY 2024 (estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues	681,022,434	704,090,310	826,267,246	776,137,720	796,812,300		
Expenditures	673,046,676	701,173,622	821,627,500	773,320,389	793,505,234		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(7,975,758)	(2,916,688)	(4,639,746)	(2,817,331)	(3,307,066)		
Net Total Transfers	(7,975,758)	(2,916,688)	(4,639,746)	(2,817,331)	(3,307,066)	0	0
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: TAX RESERVED FUND
 Appropriation Account Number: T-915-T
 Fund Type (MOF): T
 Legal Authority: HRS 231-23

Statement of Objectives

This fund is established as a clearing account to enable the department to refund taxes collected. 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.

<u>Fund Measures of Effectiveness</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: TAX RESERVED FUND
 Appropriation Account Number: T-915-T
 Fund Type (MOF): T
 Legal Authority: HRS 231-23

Fund Activities Encompassed

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of fund: TAX RESERVE FUND
 Legal Authority: HRS 231-23
 Fund Type (MOF): T
 Apprn. Account. No.: T-915-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	N/A	N/A	N/A	N/A	N/A	N/A
B. Other Current Expenses	N/A	N/A	N/A	N/A	N/A	N/A
C. Equipment	N/A	N/A	N/A	N/A	N/A	N/A
M. Motor Vehicles	N/A	N/A	N/A	N/A	N/A	N/A
L. Leases	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

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

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): T
 Appropriation Account Number T-921, 922, 924-T

Intended Purpose: These trust accounts were established as holding accounts for taxes paid under protest. Once settled, the disputed amount is either disbursed to the State's general fund or back to the taxpayer. Accounts were consolidated to T-921.

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:

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	21,531	121,077	369,765	369,765	1,649,269	1,651,810	1,651,810
Revenues	99,546	346,941	0	2,952,623	214,713		
Expenditures	0	98,253	0	1,673,119	212,172		
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	121,077	369,765	369,765	1,649,269	1,651,810	1,651,810	1,651,810
Encumbrances							
Unencumbered Cash Balance	121,077	369,765	369,765	1,649,269	1,651,810	1,651,810	1,651,810

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS
 Appropriation Account Number: T-921, 922, 924-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

These trust accounts were established as holding accounts for taxes paid under protest. Once settled, the disputed amount is either disbursed to the State's general fund or back to the taxpayer. Accounts were consolidated to T-921. 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.

Fund Measures of Effectiveness		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS
 Appropriation Account Number: T-921, 922, 924-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-921, 922, 924-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	N/A	N/A	N/A	N/A	N/A	N/A
B. Other Current Expenses	N/A	N/A	N/A	N/A	N/A	N/A
C. Equipment	N/A	N/A	N/A	N/A	N/A	N/A
M. Motor Vehicles	N/A	N/A	N/A	N/A	N/A	N/A
L. Leases	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Department: TAX
 Program ID(s): _____
 Name of Fund: LITIGATED CLAIMS FUND
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): T
 Appropriation Account Number: 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:

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	48,379,299	48,551,944	39,702,759	4,626,982	5,735,957	4,822,892	4,822,892
Revenues	212,325	1,229,481	1,561,374	1,444,613	112,824		
Expenditures	61,131	10,480,964	36,637,151	335,638	1,021,863		
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					
					(4,026)		
Net Total Transfers	21,451	402,298	0	0	(4,026)	0	0
Ending Cash Balance	48,551,944	39,702,759	4,626,982	5,735,957	4,822,892	4,822,892	4,822,892
Encumbrances							
Unencumbered Cash Balance	48,551,944	39,702,759	4,626,982	5,735,957	4,822,892	4,822,892	4,822,892

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: LITIGATED CLAIMS FUND
 Appropriation Account Number: T-931-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

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.

Fund Measures of Effectiveness		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: LITIGATED CLAIMS FUND
 Appropriation Account Number: T-931-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of fund: LITIGATED CLAIMS FUND
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-931-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	N/A	N/A	N/A	N/A	N/A	N/A
B. Other Current Expenses	N/A	N/A	N/A	N/A	N/A	N/A
C. Equipment	N/A	N/A	N/A	N/A	N/A	N/A
M. Motor Vehicles	N/A	N/A	N/A	N/A	N/A	N/A
L. Leases	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

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

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): T
 Appropriation Account Number: T-933-T

Intended Purpose: The account is used as a temporary deposit account for employees who received a payroll overpayment; however, the department discontinued use of the account as payroll overpayments are handled by payroll through the Hawaii Information Portal.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	2,487	2,487	2,487	2,487	2,487	2,487	2,487
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	2,487	2,487	2,487	2,487	2,487	2,487	2,487
Encumbrances							
Unencumbered Cash Balance	2,487	2,487	2,487	2,487	2,487	2,487	2,487

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT
 Appropriation Account Number: T-933-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

The account is used as a temporary deposit account for employees who received a payroll overpayment; however, the department discontinued use of the account as payroll overpayments are handled by payroll through the Hawaii Information Portal.

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY	FY	FY	FY	FY	FY
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT
 Appropriation Account Number: T-933-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-933-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	N/A	N/A	N/A	N/A	N/A	N/A
B. Other Current Expenses	N/A	N/A	N/A	N/A	N/A	N/A
C. Equipment	N/A	N/A	N/A	N/A	N/A	N/A
M. Motor Vehicles	N/A	N/A	N/A	N/A	N/A	N/A
L. Leases	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

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

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): T
 Appropriation Account Number 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, however the account has been inactive for at least 20 years. This account was closed in FY21 and the remaining balance was transferred to the General Fund pursuant to Act 87, SLH 2021.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,381	3,381	3,381	3,381	0	0	0
Revenues							
Expenditures				3,381			
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	3,381	3,381	3,381	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	3,381	3,381	3,381	0	0	0	0

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: SALES OF ASSETS FOR DELINQUENT TAXES-OAHU
 Appropriation Account Number: T-936-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

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. This account was closed in FY21 and the remaining balance was transferred to the General Fund pursuant to Act 87, SLH 2021.

Fund Measures of Effectiveness		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: SALES OF ASSETS FOR DELINQUENT TAXES-OAHU
 Appropriation Account Number: T-936-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

<u>Fund Activities Encompassed</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of fund: SALES OF ASSETS FOR DELINQUENT TAXES-OAHU
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-936-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	N/A	N/A	N/A	N/A	N/A	N/A
B. Other Current Expenses	N/A	N/A	N/A	N/A	N/A	N/A
C. Equipment	N/A	N/A	N/A	N/A	N/A	N/A
M. Motor Vehicles	N/A	N/A	N/A	N/A	N/A	N/A
L. Leases	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL						

Report on Non-General Fund Information
for Submittal to the 2023 Legislature

Department: TAX
 Program ID(s): _____
 Name of Fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone Number: 587-1501
 Fund Type (MOF): T
 Appropriation Account Number T-991, 992, 993, 994-T

Intended Purpose: These accounts were established as clearing accounts for taxes collected on behalf of the various counties. The accounts are currently consolidated to T-991. All taxes collected by DOTAX are deposited into this account then at month end the net collections are distributed based on the HRS. As part of operations, funds that may receive disbursements from this account are the Tax Reserve Fund (Fund used to refund taxpayers for overpayments) and the Taxes Paid Under Protest accounts (holding account where taxpayers protested payment claims are settled).

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Financial Data							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	(actual)	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(5,272,926)	(9,857,094)	(11,274,805)	(11,659,778)	(3,158,379)	(9,281,645)	(9,281,645)
Revenues	8,059,987,430	8,476,330,663	8,168,178,892	8,456,055,095	10,613,311,018		
Expenditures	8,072,558,192	8,480,696,703	8,173,203,611	8,450,371,028	10,622,741,350		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	7,986,594	2,948,329	4,639,746	2,817,331	3,307,066		
Net Total Transfers	7,986,594	2,948,329	4,639,746	2,817,331	3,307,066	0	0
Ending Cash Balance	(9,857,094)	(11,274,805)	(11,659,778)	(3,158,379)	(9,281,645)	(9,281,645)	(9,281,645)
Encumbrances							
Unencumbered Cash Balance	(9,857,094)	(11,274,805)	(11,659,778)	(3,158,379)	(9,281,645)	(9,281,645)	(9,281,645)

Additional Information:

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

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS
 Appropriation Account Number: T-991, 992, 993,994-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

These accounts were established as clearing accounts for taxes collected on behalf of the various counties. The accounts are currently consolidated to T-991. All taxes collected by DOTAX are deposited into this account then at month end the net collections are distributed based on the HRS. As part of operations, funds that may receive disbursements from this account are the Tax Reserve Fund (Fund used to refund taxpayers for overpayments) and the Taxes Paid Under Protest accounts (holding account where taxpayers protested payment claims are settled).

Fund Measures of Effectiveness		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2023 Legislature
Department of: TAX**

Name of Fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS
 Appropriation Account Number: T-991, 992, 993,994-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed

		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2023 Legislature**

Department: TAX
 Name of fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-991, 992, 993, 994-T

	FY 2022-23 Estimated	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated
A. Personal Services	N/A	N/A	N/A	N/A	N/A	N/A
B. Other Current Expenses	N/A	N/A	N/A	N/A	N/A	N/A
C. Equipment	N/A	N/A	N/A	N/A	N/A	N/A
M. Motor Vehicles	N/A	N/A	N/A	N/A	N/A	N/A
L. Leases	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL						