

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1500
FAX NO: (808) 587-1506

GARY S. SUGANUMA
DIRECTOR OF TAXATION

DEPT. COMPL. 12
KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

September 29, 2023

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

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

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

As requested in Finance Memorandum 23-11, the Department of Taxation hereby submits the Non-General Fund Report (Form 37-47, Form 37-48, and Form 37-49) for the Fiscal Year ending June 30, 2023.

If you have any questions, please contact Administrative Services Officer, Min Meng, at min.meng@hawaii.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Gary S. Suganuma".

Gary S. Suganuma
Director of Taxation

Enclosure

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

Department: TAX
 Program ID(s): TAX 107
 Name of Fund: SUPPORTING SERVICES - REVENUE COLLECTION
 Legal Authority: ACT 88, SLH 2021

Contact Name: EMILL ACOSTA
 Phone Number: 808-587-1501
 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:

Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling			3,241,332				
Beginning Cash Balance		0	0	1,907,355	0	0	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							
11/7/22 S-22-200			3,241,332	(284,591)			
Net Total Transfers	0	0	3,241,332	(284,591)	0	0	0
Ending Cash Balance	0	0	1,907,355	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	1,907,355	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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
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8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 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	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
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8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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						

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: 808-587-1501
 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).

Variances:

Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling			507,300				
Beginning Cash Balance		0	0	276,356	72,515	63	63
Revenues				0			
Expenditures			230,944	203,841	72,452		
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			507,300				
Net Total Transfers	0	0	507,300	0	0	0	0
Ending Cash Balance	0	0	276,356	72,515	63	63	63
Encumbrances				72,452			
Unencumbered Cash Balance	0	0	276,356	63	63	63	63

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
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**Non-General Fund Program Measures Report
for submittal to the 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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						

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: 808-587-1501
 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:

Cash balance lapse to general fund? (Yes / No) No
 Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	272,000	272,000	272,000	3,567,116	3,603,402	3,627,620	3,627,620
Beginning Cash Balance	950,505	1,034,604	151,984	260,564	343,385	343,385	343,385
Revenues	201,456	193,763	169,334	151,653	150,000	150,000	150,000
Expenditures	81,815	1,093,810	81,425	86,717	150,000	150,000	150,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
TR TO S-21-325	(35,542)						
TR FROM PREIOUS FY		17,427					
TR FROM PREIOUS FY			20,671				
7/12/22 S-21-325				(17,885)			
7/12/22 S-22-325				(227,831)			
7/12/22 S-23-325				245,716			
CORRECTION: BEGINNING CASH FOR S-21-325				17,885			
Net Total Transfers	(35,542)	17,427	20,671	17,885	0	0	0
Ending Cash Balance	1,034,604	151,984	260,564	343,385	343,385	343,385	343,385
Encumbrances			4	22,467			
Unencumbered Cash Balance	1,034,604	151,984	260,560	320,918	343,385	343,385	343,385

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
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8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
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**Non-General Fund Program Measures Report
for submittal to the 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
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**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	0	0	0	0	0	0
B. Other Current Expenses	150,000	150,000	150,000	150,000	150,000	150,000
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	150,000	150,000	150,000	150,000	150,000	150,000

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: 808-587-1501
 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:

Cash balance lapse to general fund? (Yes / No) Yes

Statutory language: Revenues collected by the special enforcement section pursuant to section 231-85; provided that in each fiscal year, of the total revenues collected by the special enforcement section, all revenues in excess of \$2M shall be deposited into the general fund (HRS 235-20.5(2)).

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	2,873,136	3,273,136	3,295,116				
Beginning Cash Balance	8,298,953	11,139,918	19,103,537	42,565,775	51,379,610	51,379,610	51,379,610
Revenues	11,364,238	32,748,403	40,121,687	44,589,070	46,000,000	49,000,000	52,000,000
Expenditures	7,925,622	25,378,625	16,663,259	35,765,283	46,000,000	49,000,000	52,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
TR TO G00-000	(597,651)						
TR FROM PREVIOUS FY		593,841	3,810				
7/18/22 S-22-327				(3,295,116)			
7/18/22 S-23-327				3,295,116			
5/5/23 S-23-327				(9,952)			
Net Total Transfers	(597,651)	593,841	3,810	(9,952)	0	0	0
Ending Cash Balance	11,139,918	19,103,537	42,565,775	51,379,610	51,379,610	51,379,610	51,379,610
Encumbrances				32,471			
Unencumbered Cash Balance	11,139,918	19,103,537	42,565,775	51,347,139	51,379,610	51,379,610	51,379,610

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 2024 Legislature
Department of: TAX**

Name of Fund: TAX ADMINISTRATION SPECIAL FUND
 Apprn. Acct. 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	TAT Revenue collected	\$9M	\$9M	\$9M	\$9M	\$9M	\$9M
2.	GET Revenue collected	\$37M	\$38M	\$38M	\$38M	\$38M	\$38M
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
	TAT Revenue collected	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 Revenue collected	expect incr as more online companies investigated	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

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	Secure TAT returns filed	1677	1300	1300	1300	1300	1300	1300
2.	Secure GET returns filed	3584	3600	3600	3600	3600	3600	3600
3.								
4.								
5.								
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7.								
8.								
9.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: TAX**

Name of Fund: TAX ADMINISTRATION SPECIAL FUND
 Apprn. Acct. 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 slight
change as
decrease in GE
from Airbnb offset
by incr in online
companies GE 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. Nonfilers contacted (Invesitgations opened)	244	300	300	300	300	300
2. Investigations completed	104	120	120	120	120	120
3. Vendors educated	1123	1300	1300	1300	1300	1300
4. Site visitations	52	55	55	55	55	55
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated
A. Personal Services	950,000	950,000	950,000	950,000	950,000	950,000
B. Other Current Expenses	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
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	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

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: 808-587-1501
 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 fund accounts effective August 2022 (S-395, S-396, S-397 to T-940, T-941, T-942).

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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 2024 Legislature
Department of: TAX**

Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Appropriation Account Number: S-395, 396, 397-T
 Fund Type (MOF): B
 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 fund accounts effective August 2022 (S-395, S-396, S-397 to T-940, T-941, T-942).

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
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8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
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7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: TAX**

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

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
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7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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: 808-587-1501
 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:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	0	0	0
Revenues	826,267,246	776,137,720	796,812,300	1,210,431,843.00			
Expenditures	821,627,500	773,320,389	793,505,234	1,204,430,174.00			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(4,639,746)	(2,817,331)	(3,307,066)	(6,001,669)			
Net Total Transfers	(4,639,746)	(2,817,331)	(3,307,066)	(6,001,669)	0	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 2024 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.

Fund Measures of Effectiveness		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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: 808-587-1501
 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:

Variations:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	369,765	369,765	1,649,269	1,651,810	2,104,969	2,104,969	2,104,969
Revenues	0	2,952,623	214,713	907,728			
Expenditures	0	1,673,119	212,172	454,569			
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	369,765	1,649,269	1,651,810	2,104,969	2,104,969	2,104,969	2,104,969
Encumbrances							
Unencumbered Cash Balance	369,765	1,649,269	1,651,810	2,104,969	2,104,969	2,104,969	2,104,969

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 2024 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.

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1. N/A						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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: 808-587-1501
 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:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	39,702,759	4,626,982	5,735,957	4,822,892	4,937,423	4,937,423	4,937,423
Revenues	1,561,374	1,444,613	112,824	202,989			
Expenditures	36,637,151	335,638	1,021,863	90,011			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
			(4,026)				
8/3/22 T-21-931				(1,552)			
8/3/22 T-22-931				(4,822,892)			
8/3/22 T-23-931				1,552			
8/3/22 T-23-931				4,822,892			
8/31/22 T-21-931				(2,473)			
8/31/22 T-22-931				(2,705)			
8/31/22 T-23-931				2,473			
8/31/22 T-23-931				2,705			
CORRECTION: BEGINNING CASH FOR T-21-931				1,553			
Net Total Transfers	0	0	(4,026)	1,553	0	0	0
Ending Cash Balance	4,626,982	5,735,957	4,822,892	4,937,423	4,937,423	4,937,423	4,937,423
Encumbrances							
Unencumbered Cash Balance	4,626,982	5,735,957	4,822,892	4,937,423	4,937,423	4,937,423	4,937,423

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

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

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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: 808-587-1501
 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:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (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 2024 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.

Fund Measures of Effectiveness		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		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.							

**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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: 808-587-1501
 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:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	3,381	3,381	0	0	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	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	3,381	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 2024 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.

<u>Fund Measures of Effectiveness</u>		FY	FY	FY	FY	FY	FY
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY	FY	FY	FY	FY	FY	
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 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

Fund Activities Encompassed

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone Number: 808-587-1501
 Fund Type (MOF): T
 Appropriation Account Number T-940, 941, 942-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 from special fund accounts to trust fund accounts effective August 2022 (S-395, S-396, S-397 to T-940, T-941, T-942).

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variations:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020 (actual)	FY 2021 (actual)	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (estimated)	FY 2025 (estimated)	FY 2026 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
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	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 2024 Legislature
Department of: TAX**

Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Appropriation Account Number: T-940, 941, 942-T
 Fund Type (MOF): T
 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 from special fund accounts to trust fund accounts effective August 2022 (S-395, S-396, S-397 to T-940, T-941, T-942).

<u>Fund Measures of Effectiveness</u>		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<u>Program Size Indicators</u>		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 Legislature
Department of: TAX**

Name of Fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Appropriation Account Number: T-940, 941, 942-T
 Fund Type (MOF): T
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Activities Encompassed

		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 Legislature**

Department: TAX
 Name of fund: UNEMPLOYMENT TAX CLEARANCE ACCOUNTS
 Legal Authority: ADMINISTRATIVELY ESTABLISHED
 Fund Type (MOF): T
 Apprn. Account. No.: T-940, 941, 942-T

	FY 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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: 808-587-1501
 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:

Variations:

Cash balance lapse to general fund? (Yes / No)

Statutory language:

Financial Data							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(11,274,805)	(11,659,778)	(3,158,379)	(9,281,645)	1,863,644	1,863,644	1,863,644
Revenues	8,168,178,892	8,456,055,095	10,613,311,018	11,045,741,157			
Expenditures	8,173,203,611	8,450,371,028	10,622,741,350	11,040,597,537			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	4,639,746	2,817,331	3,307,066	6,001,669			
Net Total Transfers	4,639,746	2,817,331	3,307,066	6,001,669	0	0	0
Ending Cash Balance	(11,659,778)	(3,158,379)	(9,281,645)	1,863,644	1,863,644	1,863,644	1,863,644
Encumbrances							
Unencumbered Cash Balance	(11,659,778)	(3,158,379)	(9,281,645)	1,863,644	1,863,644	1,863,644	1,863,644

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 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2024 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 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Cost Element Report
for submittal to the 2024 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 2023-24 Estimated	FY 2024-25 Estimated	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 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						