

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

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

DEPT. COMM. NO. 512

September 30, 2025

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

The Honorable Nadine K. Nakamura,
Speaker and Members of the
House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, HI 96813

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

As requested in Finance Memorandum 25-10, the Department of Taxation (Department) hereby transmits a copy of the Department's Non-General Fund Report (Form 37-47, Form 37-48, and Form 37-49) for the Fiscal Year ending June 30, 2025.

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

Sincerely,

A blue ink signature of Gary S. Suganuma, written in a cursive style, positioned above his name and title.

Gary S. Suganuma
Director of Taxation

Enclosure

Report on Non-General Fund Information
for Submittal to the 2026 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: 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 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling	3,241,332						
Beginning Cash Balance	0	1,907,355	0	0	0	0	0
Revenues	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	3,241,332	(284,591)	0	0	0	0	0
Ending Cash Balance	1,907,355	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	1,907,355	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							

Report on Non-General Fund Information
for Submittal to the 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	507,300						
Beginning Cash Balance	0	276,356	72,515	0	0	0	0
Revenues	0						
Expenditures	230,944	203,841	43,526				
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	507,300						
11/20/23 S-22-201			(28,926)				
11/27/23 S-22-201			(62)				
Net Total Transfers	507,300	0	(28,989)	0	0	0	0
Ending Cash Balance	276,356	72,515	0	0	0	0	0
Encumbrances		72,452					
Unencumbered Cash Balance	276,356	63	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							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: TAX
 Program ID(s): TAX107
 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 HRS 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	272,000	272,000	272,000	272,000	272,000	272,000	272,000
Beginning Cash Balance	151,984	260,564	343,385	394,420	441,938	441,938	441,938
Revenues	169,334	151,653	137,708	124,618	125,000	125,000	125,000
Expenditures	81,425	86,717	86,673	77,100	125,000	125,000	125,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
TR FROM PREVIOUS FY	20,671	17,885	0				
Net Total Transfers	20,671	17,885	0	0	0	0	0
Ending Cash Balance	260,564	343,385	394,420	441,938	441,938	441,938	441,938
Encumbrances	4	22,467	21,333	24,246			
Unencumbered Cash Balance	260,560	320,918	373,087	417,692	441,938	441,938	441,938

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: TAX
 Program ID(s): TAX107
 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 HRS 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 HRS 235-20, 235-110.9, and 235-110.91; revenues collected by SES pursuant to HRS 235-85; fines assessed pursuant to HRS 237D-4.

Current Program Activities/Allowable Expenses:

Issuing comfort letters, letter rulings, written opinions, and other guidance to taxpayers; issuing certificates under HRS 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 SES pursuant to HRS 231-85; provided that in each fiscal year, of the total revenues collected by SES, all revenues in excess of \$2M shall be deposited into the general fund (HRS 235-20.5(2)).

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	3,295,116	3,306,126	3,331,402	3,355,620	3,357,626	3,357,626	3,357,626
Beginning Cash Balance	19,103,537	42,565,775	51,379,610	56,317,285	37,975,179	37,975,179	37,975,179
Revenues	40,121,687	44,589,070	54,416,694	36,304,942	36,000,000	38,000,000	40,000,000
Expenditures	16,663,259	35,765,283	49,479,020	54,647,047	36,000,000	38,000,000	40,000,000
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
TR FROM PREVIOUS FY	3,810	(9,952)	0				
7/19/24 S-24-327				(3,355,620)			
7/19/24 S-25-327				3,355,620			
Net Total Transfers	3,810	(9,952)	0	0	0	0	0
Ending Cash Balance	42,565,775	51,379,610	56,317,285	37,975,179	37,975,179	37,975,179	37,975,179
Encumbrances		32,471	368	3,588			
Unencumbered Cash Balance	42,565,775	51,347,139	56,316,917	37,971,591	37,975,179	37,975,179	37,975,179

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2026 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) N/A
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	796,812,300	1,210,431,843	1,031,632,252	1,195,162,273			
Expenditures	793,505,234	1,204,430,174	1,025,272,173	1,189,685,534			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
	(3,307,066)	(6,001,669)	(6,360,079)	(5,476,739)			
Net Total Transfers	(3,307,066)	(6,001,669)	(6,360,079)	(5,476,739)	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							

Report on Non-General Fund Information
for Submittal to the 2026 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-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 to the taxpayer.

Source of Revenues:

Monies 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:

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,649,269	1,651,810	2,104,969	2,111,853	4,022,636	4,022,636	4,022,636
Revenues	214,713	907,728	157,135	2,212,944			
Expenditures	212,172	454,569	150,251	302,162			
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
Net Total Transfers	0	0	0	0	0	0	0
Ending Cash Balance	1,651,810	2,104,969	2,111,853	4,022,636	4,022,636	4,022,636	4,022,636
Encumbrances							
Unencumbered Cash Balance	1,651,810	2,104,969	2,111,853	4,022,636	4,022,636	4,022,636	4,022,636

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: TAX
 Program ID(s): _____
 Name of Fund: LITIGATED CLAIMS TRUST ACCOUNT
 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) N/A
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,735,957	4,822,892	4,937,424	5,273,659	5,436,601	5,436,601	5,436,601
Revenues	112,824	202,989	372,844	166,398			
Expenditures	1,021,863	90,011	36,609	3,457			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
TR FROM PREVIOUS FY	(4,026)	1,553	0				
7/15/24 T-24-931				(5,273,658)			
7/15/24 T-25-931				5,273,658			
8/20/24 T-24-931				(16,093)			
8/20/24 T-25-931				16,093			
Net Total Transfers	(4,026)	1,553	0	0	0	0	0
Ending Cash Balance	4,822,892	4,937,424	5,273,659	5,436,601	5,436,601	5,436,601	5,436,601
Encumbrances							
Unencumbered Cash Balance	4,822,892	4,937,424	5,273,659	5,436,601	5,436,601	5,436,601	5,436,601

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2026 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) N/A
 Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(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							

Report on Non-General Fund Information
for Submittal to the 2026 Legislature

Department: TAX
 Program ID(s): _____
 Name of Fund: TAX COLLECTION AGENCY TRUST ACCOUNT
 Legal Authority: ADMINISTRATIVELY ESTABLISHED

Contact Name: EMILL ACOSTA
 Phone Number: 808-587-1501
 Fund Type (MOF): T
 Appropriation Account Number T-943-T

Intended Purpose: The account is used as a temporary deposit account. It is used to deposit a portion of the payments made by delinquent taxpayers that were contacted by an outside collection agency. The outside collection agency is paid for services rendered using this account.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

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

Financial Data							
	FY 2022 (actual)	FY 2023 (actual)	FY 2024 (actual)	FY 2025 (actual)	FY 2026 (estimated)	FY 2027 (estimated)	FY 2028 (estimated)
Appropriation Ceiling							
Beginning Cash Balance		0	0	0	5,311	5,311	5,311
Revenues				69,101			
Expenditures				63,790			
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	5,311	5,311	5,311	5,311
Encumbrances							
Unencumbered Cash Balance	0	0	0	5,311	5,311	5,311	5,311

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2026 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-T

Intended Purpose: These accounts were established as clearing accounts for taxes collected on behalf of the various counties. 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:

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

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	(3,158,379)	(9,281,646)	1,863,644	(1,971,987)	(1,579,399)	(1,579,399)	(1,579,399)
Revenues	10,613,311,017	11,045,741,157	11,269,860,254	11,905,865,753			
Expenditures	10,622,741,350	11,040,597,537	11,280,055,964	11,910,949,904			
Transfers	List each net transfer in/out/ or projection in/out; list each account number						
	3,307,066	6,001,670	6,360,079	5,476,739			
Net Total Transfers	3,307,066	6,001,670	6,360,079	5,476,739	0	0	0
Ending Cash Balance	(9,281,646)	1,863,644	(1,971,987)	(1,579,399)	(1,579,399)	(1,579,399)	(1,579,399)
Encumbrances							
Unencumbered Cash Balance	(9,281,646)	1,863,644	(1,971,987)	(1,579,399)	(1,579,399)	(1,579,399)	(1,579,399)

Additional Information:

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

Report on Non-General Fund Information
for Submittal to the 2026 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. Effective September 2023, DOTAX no longer does processing for these accounts.

Source of Revenues:

Current Program Activities/Allowable Expenses:

Variances:

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

Statutory language:

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(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 2026 Legislature
Department of: TAXATION**

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 from March 3, 2021 through December 31, 2024.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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 from March 3, 2021 through December 31, 2024.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A						
2.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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 per HRS 245-26.

Fund Measures of Effectiveness

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
4.							
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Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
3.								
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
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Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	TAT Revenue collected	\$7M	\$8M	\$8M	\$8M	\$8M	\$8M
2.	GET Revenue collected	\$36M	\$38M	\$38M	\$38M	\$38M	\$38M
3.							
4.							
5.							
6.							
7.							
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TAT Revenue collected

Revised estimate
downward based on
previous year's
actuals

Revised estimate
downward based on
previous year's
actuals

expect hold steady
into future

expect hold steady
into future

expect hold steady
into future

expect hold steady
into future

GET Revenue collected

Revised estimate
downward based on
previous year's
actuals

Revised estimate
downward based on
previous year's
actuals

expect hold steady
into future

expect hold steady
into future

expect hold steady
into future

expect hold steady
into future

Program Size Indicators

		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Secure TAT returns filed	1304	1300	1300	1300	1300	1300	1300
2.	Secure GET returns filed	4525	4400	4400	4400	4400	4400	4400
3.								
4.								
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Actuals

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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

Fund Activities Encompassed

		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	Nonfilers contacted (Investigations opened)	275	275	275	275	275	275
2.	Investigations completed	120	120	120	120	120	120
3.	Vendors educated	1900	1900	1900	1900	1900	1900
4.	Site visitations	35	35	35	35	35	35
5.							
6.							
7.							
8.							
9.							
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	Nonfilers contacted (Investigations opened)	Revised estimate downward based on previous year's actuals	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
	Investigations completed	Revised estimate downward based on previous year's actuals	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
	Vendors educated	Revised estimate upward based on previous year's actuals	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
	Site visitations	Revised estimate downward based on previous year's actuals	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

**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

Name of Fund: TAX RESERVE 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

Name of Fund: TAXES-PAID-UNDER-PROTEST ACCOUNTS
Appropriation Account Number: T-921-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 to the taxpayer. Monies 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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

Name of Fund: LITIGATED CLAIMS TRUST ACCOUNT
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.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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

<u>Fund Activities Encompassed</u>		FY	FY	FY	FY	FY	FY
		2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
1.	N/A						
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

Name of Fund: TAX COLLECTION AGENCY TRUST ACCOUNT
Appropriation Account Number: T-943-T
Fund Type (MOF): T
Legal Authority: ADMINISTRATIVELY ESTABLISHED

Statement of Objectives

The account is used as a temporary deposit account. It is used to deposit a portion of the payments made by delinquent taxpayers that were contacted by an outside collection agency. The outside collection agency is paid for services rendered using this account.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

Name of Fund: TAX COLLECTION AGENCY TRUST ACCOUNT
Appropriation Account Number: T-943-T
Fund Type (MOF): T
Legal Authority: ADMINISTRATIVELY ESTABLISHED

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

Name of Fund: UNDISTRIBUTED TAX COLLECTIONS ACCOUNTS
Appropriation Account Number: T-991-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. 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).

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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. Effective September 2023, DOTAX no longer does processing for these accounts.

<u>Fund Measures of Effectiveness</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
3.							
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<u>Program Size Indicators</u>		FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A							
2.								
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**Non-General Fund Program Measures Report
for submittal to the 2026 Legislature
Department of: TAXATION**

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

<u>Fund Activities Encompassed</u>		FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1.	N/A						
2.							
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**Non-General Fund Cost Element Report
for submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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

**Non-General Fund Cost Element Report
for submittal to the 2026 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 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services						
B. Other Current Expenses	125,000	125,000	125,000	125,000	125,000	125,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	125,000	125,000	125,000	125,000	125,000	125,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 Estimated
A. Personal Services	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
B. Other Current Expenses	700,000	700,000	700,000	700,000	700,000	700,000
C. Equipment						
M. Motor Vehicles						
L. Leases						
TOTAL	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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						

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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						

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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						

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: TAX

Name of Fund: TEMPORARY DEPOSITS-PAYROLL OVERPAYMENT TRUST ACCOUNT

Legal Authority: ADMINISTRATIVELY ESTABLISHED

Fund Type (MOF): T

Appropriation Account Number: T-933-T

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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						

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

Department: TAX
Name of Fund: TAX COLLECTION AGENCY TRUST ACCOUNT
Legal Authority: ADMINISTRATIVELY ESTABLISHED
Fund Type (MOF): T
Appropriation Account Number: T-943-T

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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						

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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						

**Non-General Fund Cost Element Report
for submittal to the 2026 Legislature**

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

	FY 2025-26 Estimated	FY 2026-27 Estimated	FY 2027-28 Estimated	FY 2028-29 Estimated	FY 2029-30 Estimated	FY 2030-31 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						