

STATE OF HAWAII
DEPARTMENT OF TAXATION

GENERAL EXCISE AND USE TAX LIABILITIES INCURRED IN THE DECEMBER 2018 FILING PERIOD*

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS	CUMULATIVE TOTALS	CUMULATIVE TOTALS	YEAR ON YEAR CHANGE
						DEC 2018	CY 2018	CY 2017	%
Retailing	90,311,887	21,485,885	18,906,685	8,267,120	2,638,260	141,609,836	1,426,214,816		
Services	40,919,864	8,881,648	7,840,663	3,630,619	761,368	62,034,162	625,523,858		
Contracting	19,590,465	4,559,639	4,900,253	2,131,681	978,851	32,160,888	360,075,607		
Theater, Amuse., Radio, etc.	1,343,964	240,533	107,085	91,880	1,516	1,784,978	19,661,519		
Interest & All Others	7,729,697	2,521,279	1,556,020	1,042,513	134,786	12,984,296	139,726,355		
Commissions	4,370,906	870,021	617,616	341,207	80,671	6,280,421	49,712,698		
Hotel Rentals	11,133,213	8,481,629	2,916,806	2,495,628	357,431	25,384,707	220,073,284		
All Other Rentals	32,035,479	5,894,732	3,850,091	2,151,946	737,493	44,669,741	318,305,335		
Use (4%)	3,812,840	1,433,261	452,038	244,597	108,812	6,051,549	41,354,803		
SUB-TOTAL	211,248,314	54,368,627	41,147,257	20,397,192	5,799,188	332,960,578	3,200,648,275		
Insurance Solicitors	121,202	8,850	10,144	4,966	5,591	150,754	927,510		
Producing	112,685	17,506	64,470	16,450	6,389	217,500	1,403,696		
Manufacturing	153,666	24,131	15,254	6,133	21,694	220,877	2,714,957		
Wholesaling	5,165,055	814,234	1,448,036	342,252	350,090	8,119,667	87,384,775		
Services (Intermediary)	412,017	85,336	59,503	27,014	14,156	598,026	3,598,653		
Use (1/2%)	2,048,225	478,602	479,987	168,090	107,269	3,282,173	38,142,514		
SUB-TOTAL	8,012,850	1,428,658	2,077,395	564,906	505,188	12,588,997	134,172,105		
GRAND TOTAL	219,261,165	55,797,285	43,224,652	20,962,097	6,304,376	345,549,575	3,334,820,380		

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN THE DECEMBER 2018 FILING PERIOD

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS	CUMULATIVE TOTALS	CUMULATIVE TOTALS	YEAR ON YEAR CHANGE
						DEC 2018	CY 2018	CY 2017	%
Retailing	2,257,797,168	537,147,131	472,667,114	206,677,994	65,956,489	3,540,245,896	35,655,370,393		
Services	1,022,996,599	222,041,199	196,016,582	90,765,483	19,034,199	1,550,854,062	15,638,096,449		
Contracting	489,761,614	113,990,966	122,506,316	53,292,032	24,471,280	804,022,207	9,001,890,174		
Theater, Amuse., Radio, etc.	33,599,100	6,013,336	2,677,114	2,296,999	37,893	44,624,442	491,537,966		
Interest & All Others	193,242,424	63,031,985	38,900,512	26,062,829	3,369,650	324,607,400	3,493,158,887		
Commissions	109,272,650	21,750,530	15,440,393	8,530,173	2,016,776	157,010,522	1,242,817,454		
Hotel Rentals	278,330,324	212,040,715	72,920,162	62,390,701	8,935,777	634,617,679	5,501,832,100		
All Other Rentals	800,886,975	147,368,292	96,252,275	53,798,658	18,437,321	1,116,743,521	7,957,633,383		
Use (4%)	95,321,005	35,831,528	11,300,948	6,114,929	2,720,308	151,288,716	1,033,870,070		
SUB-TOTAL	5,281,207,858	1,359,215,682	1,028,681,416	509,929,797	144,979,693	8,324,014,446	80,016,206,876		
Insurance Solicitors	80,801,458	5,899,819	6,762,950	3,310,797	3,727,496	100,502,519	618,339,879		
Producing	22,536,969	3,501,209	12,894,027	3,289,983	1,277,790	43,499,978	280,739,261		
Manufacturing	30,733,225	4,826,185	3,050,751	1,226,550	4,338,770	44,175,481	542,991,428		
Wholesaling	1,033,011,074	162,846,736	289,607,206	68,450,483	70,017,996	1,623,933,495	17,476,954,931		
Services (Intermediary)	82,403,456	17,067,155	11,900,690	5,402,830	2,831,123	119,605,255	719,730,547		
Use (1/2%)	409,644,920	95,720,368	95,997,438	33,618,033	21,453,744	656,434,503	7,628,502,783		
SUB-TOTAL	1,659,131,102	289,861,473	420,213,062	115,298,676	103,646,919	2,588,151,231	27,267,258,829		
GRAND TOTAL	6,940,338,960	1,649,077,155	1,448,894,478	625,228,472	248,626,612	10,912,165,678	107,283,465,705		

*This report shows tax liabilities that were incurred in the month, as reported on Form G-45, "Periodic General Excise/Use Tax Return." For the amount of tax payments collected in the month, see the report "General Excise and Use Tax Collections." The district (county) data shown in this report are from Part V of Form G-45, "Schedule of Assignments of Taxes by District," or from Form G-75, "Assignment of General Excise/Use Tax by District." If the district data are not available, the tax liabilities and tax bases are reported in the category "Unknown District." Tax liability is the amount of tax levied on reported economic activity. Tax collection is the amount of revenue received by the Department of Taxation. Tax liability and tax collection measure different concepts and should not match.