

STATE OF HAWAII
DEPARTMENT OF TAXATION

GENERAL EXCISE AND USE TAX LIABILITIES INCURRED IN CALENDAR YEAR 2018*

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	TOTAL - YEAR ENDING		YEAR ON YEAR CHANGE %
						12/31/2018	12/31/2017	
Retailing	890,738,471	218,682,283	194,778,539	90,100,865	31,914,658	1,426,214,816		
Services	409,641,920	85,286,149	72,379,055	35,457,064	22,759,670	625,523,858		
Contracting	227,990,628	50,664,314	46,583,034	20,068,243	14,769,388	360,075,607		
Theater, Amuse., Radio, etc.	14,212,278	2,937,934	1,351,412	1,145,214	14,681	19,661,519		
Interest & All Others	83,027,160	23,576,293	20,162,626	12,154,462	805,816	139,726,355		
Commissions	32,936,812	8,080,155	5,027,413	3,117,198	551,120	49,712,698		
Hotel Rentals	105,317,095	66,336,598	26,214,827	21,046,643	1,158,120	220,073,284		
All Other Rentals	226,004,840	45,574,641	26,593,234	15,351,181	4,781,440	318,305,335		
Use (4%)	28,260,188	6,110,354	3,735,939	2,148,071	1,100,250	41,354,803		
SUB-TOTAL	2,018,129,391	507,248,721	396,826,079	200,588,942	77,855,142	3,200,648,275		
Insurance Solicitors	762,472	44,696	56,930	23,556	39,855	927,510		
Producing	733,185	79,520	438,076	138,169	14,746	1,403,696		
Manufacturing	2,060,985	333,965	165,680	74,018	80,309	2,714,957		
Wholesaling	54,752,758	9,554,321	15,170,871	4,185,611	3,721,213	87,384,775		
Services (Intermediary)	2,220,187	546,787	346,832	170,562	314,284	3,598,653		
Use (1/2%)	26,960,810	3,987,624	4,549,845	1,760,051	884,184	38,142,514		
SUB-TOTAL	87,490,397	14,546,915	20,728,235	6,351,967	5,054,591	134,172,105		
GRAND TOTAL	2,105,619,788	521,795,636	417,554,314	206,940,909	82,909,733	3,334,820,380		

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN CALENDAR YEAR 2018

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	TOTAL - YEAR ENDING		YEAR ON YEAR CHANGE %
						12/31/2018	12/31/2017	
Retailing	22,268,461,764	5,467,057,072	4,869,463,479	2,252,521,637	797,866,442	35,655,370,393		
Services	10,241,048,011	2,132,153,714	1,809,476,380	886,426,601	568,991,744	15,638,096,449		
Contracting	5,699,765,703	1,266,607,842	1,164,575,838	501,706,082	369,234,707	9,001,890,174		
Theater, Amuse., Radio, etc.	355,306,947	73,448,358	33,785,290	28,630,353	367,018	491,537,966		
Interest & All Others	2,075,678,989	589,407,320	504,065,643	303,861,543	20,145,392	3,493,158,887		
Commissions	823,420,294	202,003,887	125,685,334	77,929,950	13,777,990	1,242,817,454		
Hotel Rentals	2,632,927,367	1,658,414,956	655,370,686	526,166,081	28,953,010	5,501,832,100		
All Other Rentals	5,650,120,991	1,139,366,025	664,830,852	383,779,522	119,535,993	7,957,633,383		
Use (4%)	706,504,700	152,758,861	93,398,472	53,701,774	27,506,262	1,033,870,070		
SUB-TOTAL	50,453,234,765	12,681,218,035	9,920,651,974	5,014,723,544	1,946,378,558	80,016,206,876		
Insurance Solicitors	508,314,710	29,797,640	37,953,552	15,704,106	26,569,870	618,339,879		
Producing	146,636,936	15,904,037	87,615,269	27,633,849	2,949,169	280,739,261		
Manufacturing	412,196,933	66,793,018	33,136,047	14,803,679	16,061,751	542,991,428		
Wholesaling	10,950,551,628	1,910,864,278	3,034,174,213	837,122,128	744,242,684	17,476,954,931		
Services (Intermediary)	444,037,463	109,357,416	69,366,390	34,112,440	62,856,838	719,730,547		
Use (1/2%)	5,392,162,053	797,524,894	909,968,932	352,010,160	176,836,744	7,628,502,783		
SUB-TOTAL	17,853,899,723	2,930,241,284	4,172,214,402	1,281,386,363	1,029,517,057	27,267,258,829		
GRAND TOTAL	68,307,134,489	15,611,459,319	14,092,866,376	6,296,109,906	2,975,895,615	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.