

STATE OF HAWAII
DEPARTMENT OF TAXATION

GENERAL EXCISE AND USE TAX LIABILITIES INCURRED IN THE DECEMBER 2020 FILING PERIOD*

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						DEC 2020	DEC 2019	CY 2020	CY 2019	
Retailing	86,036,842	19,088,147	20,074,957	7,133,780	48,729	132,382,454	149,871,153	1,224,454,511	1,468,546,723	-16.6%
Services	40,408,729	7,791,934	7,891,194	3,406,499	103,557	59,601,913	66,224,144	560,998,867	650,737,671	-13.8%
Contracting	23,171,677	4,458,744	4,286,203	2,081,419	25,157	34,023,201	32,682,926	367,441,061	355,909,837	3.2%
Theater, Amuse., Radio, etc.	591,252	124,822	50,374	33,437	645	800,531	1,765,475	8,161,940	18,974,857	-57.0%
Interest & All Others	4,956,715	1,248,284	1,224,556	706,525	5,749	8,141,829	12,337,324	83,086,622	139,425,800	-40.4%
Commissions	3,755,593	1,038,105	1,116,883	393,640	11,411	6,315,632	6,013,232	40,589,293	49,352,613	-17.8%
Hotel Rentals	3,009,369	3,300,388	1,694,939	506,998	50,918	8,562,612	28,593,080	79,342,990	233,608,372	-66.0%
All Other Rentals	30,196,676	4,947,718	3,373,569	1,793,711	260,631	40,572,306	46,512,527	284,798,556	331,933,808	-14.2%
Use (4%)	2,502,398	647,952	350,109	223,657	1,471	3,725,587	4,023,407	31,189,706	37,826,882	-17.5%
SUB-TOTAL	194,629,253	42,646,093	40,062,784	16,279,667	508,268	294,126,065	348,023,269	2,680,063,547	3,286,316,563	-18.4%
Insurance Solicitors	116,141	7,893	10,618	5,017	2,827	142,496	155,773	828,226	968,960	-14.5%
Producing	241,361	17,989	71,993	16,911	4,344	352,598	225,581	1,375,155	1,302,680	5.6%
Manufacturing	160,640	31,048	18,216	6,026	1,093	217,023	280,051	2,370,308	2,791,386	-15.1%
Wholesaling	5,303,093	772,652	1,621,047	280,109	17,115	7,994,016	8,607,411	79,096,948	90,018,311	-12.1%
Services (Wholesale)	418,929	58,999	49,271	29,139	5,179	561,516	705,098	3,373,085	4,364,405	-22.7%
Use (1/2%)	2,313,688	362,666	372,414	135,629	78	3,184,475	3,505,659	29,640,881	35,236,899	-15.9%
SUB-TOTAL	8,553,851	1,251,247	2,143,559	472,831	30,636	12,452,125	13,479,575	116,684,602	134,682,642	-13.4%
GRAND TOTAL	203,183,103	43,897,340	42,206,343	16,752,498	538,904	306,578,189	361,502,844	2,796,748,149	3,420,999,205	-18.2%

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN THE DECEMBER 2020 FILING PERIOD

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						DEC 2020	DEC 2019	CY 2020	CY 2019	
Retailing	2,150,921,050	477,203,672	501,873,917	178,344,494	1,218,213	3,309,561,347	3,746,778,833	30,611,362,775	36,713,668,076	-16.6%
Services	1,010,218,227	194,798,347	197,279,847	85,162,480	2,588,926	1,490,047,828	1,655,603,603	14,024,971,682	16,268,441,782	-13.8%
Contracting	579,291,935	111,468,595	107,155,073	52,035,482	628,935	850,580,019	817,073,152	9,186,026,514	8,897,745,920	3.2%
Theater, Amuse., Radio, etc.	14,781,311	3,120,557	1,259,361	835,915	16,128	20,013,272	44,136,873	204,048,512	474,371,425	-57.0%
Interest & All Others	123,917,887	31,207,100	30,613,891	17,663,127	143,718	203,545,722	308,433,110	2,077,165,554	3,485,645,011	-40.4%
Commissions	93,889,835	25,952,614	27,922,078	9,841,005	285,274	157,890,807	150,330,811	1,014,732,329	1,233,815,315	-17.8%
Hotel Rentals	75,234,222	82,509,689	42,373,486	12,674,956	1,272,945	214,065,298	714,827,009	1,983,574,740	5,840,209,311	-66.0%
All Other Rentals	754,916,892	123,692,953	84,339,222	44,842,787	6,515,786	1,014,307,640	1,162,813,164	7,119,963,912	8,298,345,192	-14.2%
Use (4%)	62,559,952	16,198,801	8,752,725	5,591,431	36,772	93,139,681	100,585,172	779,742,656	945,672,046	-17.5%
SUB-TOTAL	4,865,731,313	1,066,152,328	1,001,569,600	406,991,676	12,706,697	7,353,151,613	8,700,581,726	67,001,588,674	82,157,914,077	-18.4%
Insurance Solicitors	77,427,362	5,261,950	7,078,815	3,344,521	1,884,376	94,997,024	103,848,856	552,150,807	645,973,587	-14.5%
Producing	48,272,101	3,597,769	14,398,589	3,382,270	868,866	70,519,596	45,116,289	275,030,969	260,536,011	5.6%
Manufacturing	32,127,964	6,209,610	3,643,280	1,205,209	218,626	43,404,689	56,010,252	474,061,502	558,277,253	-15.1%
Wholesaling	1,060,618,626	154,530,396	324,209,371	56,021,792	3,423,073	1,598,803,258	1,721,482,260	15,819,389,543	18,003,662,267	-12.1%
Services (Wholesale)	83,785,710	11,799,846	9,854,215	5,827,788	1,035,724	112,303,282	141,019,682	674,616,904	872,880,969	-22.7%
Use (1/2%)	462,737,531	72,533,263	74,482,718	27,125,871	15,659	636,895,042	701,131,791	5,928,176,190	7,047,379,759	-15.9%
SUB-TOTAL	1,764,969,294	253,932,834	433,666,988	96,907,451	7,446,325	2,556,922,891	2,768,609,130	23,723,425,915	27,388,709,846	-13.4%
GRAND TOTAL	6,630,700,606	1,320,085,162	1,435,236,588	503,899,127	20,153,022	9,910,074,505	11,469,190,855	90,725,014,589	109,546,623,923	-17.2%

*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.