

GENERAL EXCISE AND USE TAX LIABILITIES INCURRED IN THE DECEMBER 2022 FILING PERIOD\*

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						DEC 2022	DEC 2021	FY 2023	FY 2022	
Retailing	115,314,459	29,234,601	26,902,003	11,161,447	18,976	182,631,487	167,759,058	951,456,807	837,302,989	13.6%
Services	50,884,351	11,592,987	10,583,075	4,757,238	109,267	77,926,919	71,243,222	377,664,431	343,390,801	10.0%
Contracting	25,199,315	6,202,402	5,436,054	2,776,817	19,889	39,634,477	38,572,473	218,471,601	202,355,897	8.0%
Theater, Amuse., Radio, etc.	1,565,853	268,399	116,857	117,634	516	2,069,260	1,546,010	10,671,858	7,864,883	35.7%
Interest & All Others	8,254,092	2,875,852	1,804,349	1,228,400	2,942	14,165,634	14,660,597	79,756,582	67,416,745	18.3%
Commissions	3,997,769	1,321,853	903,663	400,511	8,979	6,632,776	8,557,051	28,559,311	34,620,187	-17.5%
Hotel Rentals	12,860,524	12,119,729	6,061,185	3,865,173	41,943	34,948,553	32,422,672	154,405,069	124,414,538	24.1%
All Other Rentals	36,373,632	7,393,491	4,960,666	2,601,507	195,568	51,524,865	47,399,736	190,353,673	174,093,839	9.3%
Use (4%)	3,507,132	753,562	783,347	398,382	532	5,442,954	4,077,789	22,657,000	16,857,003	34.4%
SUB-TOTAL	257,957,128	71,762,876	57,551,199	27,307,109	398,613	414,976,925	386,238,608	2,033,996,332	1,808,316,883	12.5%
Insurance Solicitors	113,175	11,182	11,299	5,217	2,863	143,735	140,796	385,603	439,338	-12.2%
Producing	126,817	32,285	92,309	41,480	6,942	299,833	272,842	961,539	898,684	7.0%
Manufacturing	167,027	25,613	18,165	9,918	1,396	222,119	221,222	1,152,565	1,082,904	6.4%
Wholesaling	7,526,388	1,167,408	2,233,640	496,125	13,182	11,436,742	10,034,429	62,744,410	53,125,444	18.1%
Services (Wholesale)	598,349	134,345	86,183	47,808	10,066	876,751	735,774	2,732,219	2,070,518	32.0%
Use (1/2%)	2,806,416	562,745	533,920	175,152	551	4,078,783	3,818,502	20,895,908	20,499,558	1.9%
SUB-TOTAL	11,338,172	1,933,578	2,975,515	775,700	34,999	17,057,964	15,223,564	88,872,245	78,116,447	13.8%
GRAND TOTAL	269,295,299	73,696,454	60,526,715	28,082,809	433,612	432,034,889	401,462,173	2,122,868,577	1,886,433,330	12.5%

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN THE DECEMBER 2022 FILING PERIOD

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						DEC 2022	DEC 2021	FY 2023	FY 2022	
Retailing	2,882,861,487	730,865,035	672,550,082	279,036,186	474,395	4,565,787,185	4,193,976,454	23,786,420,176	20,932,574,732	13.6%
Services	1,272,108,779	289,824,686	264,576,885	118,930,953	2,731,675	1,948,172,978	1,781,080,562	9,441,610,783	8,584,770,033	10.0%
Contracting	629,982,880	155,060,041	135,901,342	69,420,430	497,222	990,861,915	964,311,824	5,461,790,018	5,058,897,428	8.0%
Theater, Amuse., Radio, etc.	39,146,334	6,709,977	2,921,414	2,940,860	12,908	51,731,492	38,650,253	266,796,456	196,622,068	35.7%
Interest & All Others	206,352,290	71,896,291	45,108,728	30,709,988	73,561	354,140,857	366,514,917	1,993,914,555	1,685,418,616	18.3%
Commissions	99,944,228	33,046,337	22,591,577	10,012,767	224,486	165,819,395	213,926,282	713,982,764	865,504,679	-17.5%
Hotel Rentals	321,513,097	302,993,224	151,529,619	96,629,317	1,048,566	873,713,822	810,566,793	3,860,126,726	3,110,363,447	24.1%
All Other Rentals	909,340,807	184,837,276	124,016,654	65,037,684	4,889,197	1,288,121,618	1,184,993,388	4,758,841,834	4,352,345,977	9.3%
Use (4%)	87,678,289	18,839,041	19,583,685	9,959,539	13,305	136,073,859	101,944,737	566,424,998	421,425,086	34.4%
SUB-TOTAL	6,448,928,190	1,794,071,907	1,438,779,986	682,677,724	9,965,315	10,374,423,122	9,655,965,210	50,849,908,311	45,207,922,066	12.5%
Insurance Solicitors	75,449,876	7,454,842	7,532,832	3,477,683	1,908,411	95,823,644	93,863,755	257,068,936	292,892,243	-12.2%
Producing	25,363,408	6,457,008	18,461,804	8,296,096	1,388,334	59,966,650	54,568,308	192,307,889	179,736,868	7.0%
Manufacturing	33,405,483	5,122,554	3,632,948	1,983,678	279,169	44,423,832	44,244,467	230,513,003	216,580,802	6.4%
Wholesaling	1,505,277,603	233,481,509	446,728,019	99,224,913	2,636,321	2,287,348,366	2,006,885,787	12,548,881,912	10,625,088,844	18.1%
Services (Wholesale)	119,669,768	26,868,973	17,236,501	9,561,630	2,013,276	175,350,148	147,154,843	546,443,820	414,103,557	32.0%
Use (1/2%)	561,283,123	112,549,088	106,783,939	35,030,345	110,190	815,756,685	763,700,314	4,179,181,639	4,099,911,695	1.9%
SUB-TOTAL	2,320,449,262	391,933,974	600,376,043	157,574,345	8,335,701	3,478,669,325	3,110,417,475	17,954,397,199	15,828,314,009	13.4%
GRAND TOTAL	8,769,377,452	2,186,005,881	2,039,156,029	840,252,068	18,301,016	13,853,092,446	12,766,382,684	68,804,305,510	61,036,236,075	12.7%

\*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.