

GENERAL EXCISE AND USE TAX LIABILITIES INCURRED IN THE JANUARY 2023 FILING PERIOD*

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						JAN 2023	JAN 2022	FY 2023	FY 2022	
Retailing	93,260,928	25,524,689	23,264,294	9,488,719	288	151,538,918	131,615,652	1,102,995,725	968,918,641	13.8%
Services	40,495,494	10,029,796	7,793,844	4,337,105	1,160	62,657,399	54,785,956	440,321,831	398,176,757	10.6%
Contracting	20,610,773	5,746,650	4,294,382	2,918,593	767	33,571,164	29,883,938	252,042,765	232,239,836	8.5%
Theater, Amuse., Radio, etc.	1,130,293	259,967	72,690	101,497	1,899	1,566,346	1,090,598	12,238,204	8,955,481	36.7%
Interest & All Others	8,779,822	3,345,846	3,799,331	1,562,428	1,147	17,488,574	13,723,433	97,245,156	81,140,178	19.8%
Commissions	2,362,031	834,949	480,917	355,400	225	4,033,521	4,456,081	32,592,832	39,076,268	-16.6%
Hotel Rentals	9,707,659	9,067,146	3,780,799	2,749,209	1,957	25,306,770	19,911,233	179,711,839	144,325,771	24.5%
All Other Rentals	19,539,003	4,844,187	2,791,408	1,374,596	5,447	28,554,641	24,677,777	218,908,314	198,771,616	10.1%
Use (4%)	2,452,320	439,882	292,331	193,414	76	3,378,023	2,460,509	26,035,023	19,317,513	34.8%
SUB-TOTAL	198,338,323	60,093,111	46,569,995	23,080,960	12,967	328,095,357	282,605,177	2,362,091,689	2,090,922,060	13.0%
Insurance Solicitors	35,209	2,291	4,885	1,355	9	43,750	43,130	429,353	482,469	-11.0%
Producing	68,313	4,957	41,757	3,194	48	118,269	141,489	1,079,808	1,040,173	3.8%
Manufacturing	118,393	17,890	13,254	6,940	0	156,478	140,099	1,309,043	1,223,003	7.0%
Wholesaling	6,365,212	1,088,751	1,887,643	407,287	1,360	9,750,254	8,461,967	72,494,663	61,587,411	17.7%
Services (Wholesale)	158,409	40,341	33,927	15,483	246	248,406	227,323	2,980,625	2,297,841	29.7%
Use (1/2%)	2,313,930	466,610	447,776	162,327	0	3,390,643	3,241,291	24,286,551	23,740,850	2.3%
SUB-TOTAL	9,059,466	1,620,841	2,429,242	596,587	1,663	13,707,798	12,255,300	102,580,043	90,371,747	13.5%
GRAND TOTAL	207,397,789	61,713,952	48,999,238	23,677,547	14,630	341,803,155	294,860,477	2,464,671,732	2,181,293,807	13.0%

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN THE JANUARY 2023 FILING PERIOD

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						JAN 2023	JAN 2022	FY 2023	FY 2022	
Retailing	2,331,523,195	638,117,215	581,607,361	237,217,975	7,207	3,788,472,953	3,290,391,299	27,574,893,129	24,222,966,030	13.8%
Services	1,012,387,361	250,744,904	194,846,101	108,427,632	28,989	1,566,434,987	1,369,648,891	11,008,045,770	9,954,418,924	10.6%
Contracting	515,269,316	143,666,255	107,359,538	72,964,813	19,178	839,279,099	747,098,461	6,301,069,117	5,805,995,889	8.5%
Theater, Amuse., Radio, etc.	28,257,323	6,499,172	1,817,242	2,537,433	47,484	39,158,653	27,264,953	305,955,110	223,887,021	36.7%
Interest & All Others	219,495,547	83,646,142	94,983,280	39,060,690	28,685	437,214,344	343,085,828	2,431,128,899	2,028,504,444	19.8%
Commissions	59,050,767	20,873,724	12,022,918	8,885,009	5,616	100,838,035	111,402,018	814,820,799	976,906,698	-16.6%
Hotel Rentals	242,691,475	226,678,642	94,519,973	68,730,232	48,924	632,669,247	497,780,818	4,492,795,973	3,608,144,265	24.5%
All Other Rentals	488,475,084	121,104,682	69,785,199	34,364,888	136,174	713,866,026	616,944,431	5,472,707,860	4,969,290,409	10.1%
Use (4%)	61,308,003	10,997,044	7,308,274	4,835,340	1,909	84,450,570	61,512,735	650,875,568	482,937,822	34.8%
SUB-TOTAL	4,958,458,071	1,502,327,780	1,164,249,887	577,024,011	324,166	8,202,383,915	7,065,129,434	59,052,292,226	52,273,051,501	13.0%
Insurance Solicitors	23,472,688	1,527,290	3,256,993	903,401	6,016	29,166,389	28,753,548	286,235,325	321,645,790	-11.0%
Producing	13,662,597	991,410	8,351,310	638,819	9,568	23,653,704	28,297,780	215,961,593	208,034,648	3.8%
Manufacturing	23,678,642	3,578,042	2,650,812	1,388,023	0	31,295,519	28,019,781	261,808,522	244,600,583	7.0%
Wholesaling	1,273,042,313	217,750,295	377,528,564	81,457,456	272,093	1,950,050,720	1,692,393,404	14,498,932,633	12,317,482,249	17.7%
Services (Wholesale)	31,681,816	8,068,259	6,785,412	3,096,664	49,129	49,681,280	45,464,621	596,125,099	459,568,177	29.7%
Use (1/2%)	462,786,013	93,321,942	89,555,223	32,465,360	0	678,128,537	648,258,283	4,857,310,176	4,748,169,978	2.3%
SUB-TOTAL	1,828,324,069	325,237,237	488,128,313	119,949,723	336,806	2,761,976,149	2,471,187,417	20,716,373,348	18,299,501,426	13.2%
GRAND TOTAL	6,786,782,140	1,827,565,017	1,652,378,200	696,973,734	660,972	10,964,360,064	9,536,316,851	79,768,665,574	70,572,552,926	13.0%

*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.