

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						FEB 2023	FEB 2022	FY 2023	FY 2022	
Retailing	88,629,658	24,219,552	21,635,261	9,039,919	454	143,524,844	129,990,357	1,246,520,569	1,098,908,998	13.4%
Services	37,352,058	8,684,437	7,402,669	3,647,866	595	57,087,625	51,683,062	497,409,456	449,859,819	10.6%
Contracting	20,761,451	5,288,096	4,380,138	1,994,559	1,622	32,425,865	31,136,049	284,468,630	263,375,885	8.0%
Theater, Amuse., Radio, etc.	1,303,016	207,054	78,123	101,335	63	1,689,590	1,085,154	13,927,794	10,040,635	38.7%
Interest & All Others	6,616,642	3,247,175	1,591,503	1,273,059	60	12,728,438	10,874,097	109,973,594	92,014,275	19.5%
Commissions	2,068,467	789,794	433,569	312,305	634	3,604,770	4,119,572	36,197,602	43,195,840	-16.2%
Hotel Rentals	8,731,526	8,399,817	3,411,831	2,460,137	2,360	23,005,671	19,571,995	202,717,510	163,897,766	23.7%
All Other Rentals	19,344,970	4,203,459	2,698,275	1,277,863	4,601	27,529,168	25,137,934	246,437,483	223,909,551	10.1%
Use (4%)	2,076,519	413,640	355,659	157,884	0	3,003,702	2,485,402	29,038,725	21,802,915	33.2%
SUB-TOTAL	186,884,306	55,453,023	41,987,028	20,264,927	10,388	304,599,672	276,083,623	2,666,691,361	2,367,005,683	12.7%
Insurance Solicitors	39,312	2,628	3,835	2,635	1	48,412	47,388	477,765	529,856	-9.8%
Producing	62,685	4,800	33,275	2,747	0	103,508	119,144	1,183,316	1,159,318	2.1%
Manufacturing	109,153	17,800	15,820	8,440	0	151,212	154,348	1,460,255	1,377,350	6.0%
Wholesaling	6,094,252	991,780	1,746,443	422,336	222	9,255,032	8,298,965	81,749,695	69,886,376	17.0%
Services (Wholesale)	150,797	50,810	37,002	19,408	43	258,060	253,701	3,238,685	2,551,542	26.9%
Use (1/2%)	2,293,071	461,483	434,993	161,785	0	3,351,331	3,229,178	27,637,882	26,970,028	2.5%
SUB-TOTAL	8,749,269	1,529,301	2,271,367	617,352	267	13,167,556	12,102,723	115,747,600	102,474,470	13.0%
GRAND TOTAL	195,633,576	56,982,325	44,258,394	20,882,278	10,655	317,767,228	288,186,346	2,782,438,960	2,469,480,153	12.7%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						FEB 2023	FEB 2022	FY 2023	FY 2022	
Retailing	2,215,741,452	605,488,812	540,881,522	225,997,974	11,340	3,588,121,100	3,249,758,926	31,163,014,229	27,472,724,957	13.4%
Services	933,801,455	217,110,920	185,066,725	91,196,657	14,863	1,427,190,619	1,292,076,553	12,435,236,390	11,246,495,477	10.6%
Contracting	519,036,263	132,202,388	109,503,460	49,863,970	40,541	810,646,622	778,401,232	7,111,715,739	6,584,397,121	8.0%
Theater, Amuse., Radio, etc.	32,575,403	5,176,345	1,953,065	2,533,365	1,563	42,239,741	27,128,846	348,194,850	251,015,867	38.7%
Interest & All Others	165,416,038	81,179,363	39,787,570	31,826,474	1,500	318,210,945	271,852,437	2,749,339,843	2,300,356,881	19.5%
Commissions	51,711,669	19,744,856	10,839,228	7,807,630	15,862	90,119,245	102,989,291	904,940,044	1,079,895,988	-16.2%
Hotel Rentals	218,288,161	209,995,432	85,295,768	61,503,424	58,988	575,141,773	489,299,881	5,067,937,746	4,097,444,146	23.7%
All Other Rentals	483,624,253	105,086,467	67,456,876	31,946,572	115,035	688,229,203	628,448,361	6,160,937,063	5,597,738,770	10.1%
Use (4%)	51,912,970	10,340,997	8,891,481	3,947,100	0	75,092,548	62,135,047	725,968,117	545,072,868	33.2%
SUB-TOTAL	4,672,107,662	1,386,325,579	1,049,675,696	506,623,166	259,692	7,614,991,796	6,902,090,573	66,667,284,021	59,175,142,074	12.7%
Insurance Solicitors	26,208,294	1,752,265	2,556,410	1,756,843	963	32,274,775	31,591,686	318,510,100	353,237,477	-9.8%
Producing	12,537,032	960,092	6,655,018	549,486	0	20,701,628	23,828,891	236,663,221	231,863,539	2.1%
Manufacturing	21,830,549	3,560,039	3,163,931	1,687,973	0	30,242,492	30,869,509	292,051,014	275,470,092	6.0%
Wholesaling	1,218,850,312	198,355,909	349,288,526	84,467,255	44,457	1,851,006,458	1,659,792,913	16,349,939,091	13,977,275,162	17.0%
Services (Wholesale)	30,159,407	10,161,991	7,400,345	3,881,562	8,680	51,611,985	50,740,249	647,737,084	510,308,426	26.9%
Use (1/2%)	458,614,103	92,296,569	86,998,589	32,357,027	0	670,266,288	645,835,602	5,527,576,464	5,394,005,580	2.5%
SUB-TOTAL	1,768,199,697	307,086,865	456,062,820	124,700,145	54,100	2,656,103,626	2,442,658,851	23,372,476,974	20,742,160,277	12.7%
GRAND TOTAL	6,440,307,359	1,693,412,444	1,505,738,516	631,323,311	313,792	10,271,095,421	9,344,749,425	90,039,760,995	79,917,302,351	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.