STATE OF HAWAII DEPARTMENT OF TAXATION

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

BUSINESS ACTIVITIES	OAHU	MAUI	HAWAII	KAUAI	UNKNOWN	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	DISTRICT	MAR 2023	MAR 2022	FY 2023	FY 2022	CHANGE
Retailing	100,369,994	27,423,832	25,184,118	10,522,267	4,831	163,505,042	155,837,354	1,410,025,612	1,254,746,352	12.4%
Services	45,769,093	11,024,295	9,512,904	4,487,759	15,212	70,809,263	64,469,139	568,218,719	514,328,959	10.5%
Contracting	27,000,598	6,211,413	4,656,199	2,323,174	3,344	40,194,729	35,508,833	324,663,358	298,884,717	8.6%
Theater, Amuse., Radio, etc.	1,260,855	256,571	80,866	118,786	104	1,717,182	1,598,128	15,644,976	11,638,763	34.4%
Interest & All Others	8,231,157	3,385,390	1,885,353	1,411,089	200	14,913,190	12,685,134	124,886,784	104,699,409	19.3%
Commissions	2,869,922	1,009,352	759,570	419,783	478	5,059,105	6,093,898	41,256,707	49,289,738	-16.3%
Hotel Rentals	11,047,806	11,345,336	4,841,377	3,625,351	14,464	30,874,333	28,192,164	233,591,843	192,089,929	21.6%
All Other Rentals	22,794,912	5,238,342	3,397,698	1,747,978	41,101	33,220,031	30,776,554	279,657,514	254,686,104	9.8%
Use (4%)	2,413,002	560,284	342,340	196,311	0	3,511,936	4,039,285	32,550,661	25,842,200	26.0%
SUB-TOTAL	221,757,340	66,454,814	50,660,427	24,852,498	79,734	363,804,813	339,200,489	3,030,496,173	2,706,206,172	12.0%
Insurance Solicitors	70,899	6,320	9,851	2,662	96	89,827	90,275	567,592	620,132	-8.5%
Producing	84,090	11,349	42,741	27,828	860	166,868	156,814	1,350,184	1,316,132	2.6%
Manufacturing	133,336	27,365	21,427	10,069	245	192,443	175,552	1,652,698	1,552,903	6.4%
Wholesaling	7,082,686	1,154,095	2,035,463	450,151	3,280	10,725,676	10,266,444	92,475,372	80,152,819	15.4%
Services (Wholesale)	237,673	71,462	49,955	27,244	775	387,109	430,448	3,625,795	2,981,990	21.6%
Use (1/2%)	2,508,438	473,468	459,209	161,375	0	3,602,490	3,643,484	31,240,373	30,613,512	2.0%
SUB-TOTAL	10,117,122	1,744,059	2,618,647	679,329	5,257	15,164,414	14,763,017	130,912,014	117,237,487	11.7%
GRAND TOTAL	231,874,462	68,198,872	53,279,073	25,531,827	84,992	378,969,227	353,963,506	3,161,408,187	2,823,443,659	12.0%

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

BUSINESS ACTIVITIES	OAHU	MAUI	HAWAII	KAUAI	UNKNOWN	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR
	DISTRICT	DISTRICT	DISTRICT	DISTRICT	DISTRICT	MAR 2023	MAR 2022	FY 2023	FY 2022	CHANGE
Retailing	2,509,249,852	685,595,801	629,602,959	263,056,671	120,776	4,087,626,059	3,895,933,849	35,250,640,288	31,368,658,806	12.4%
Services	1,144,227,328	275,607,369	237,822,604	112,193,981	380,305	1,770,231,586	1,611,728,487	14,205,467,975	12,858,223,964	10.5%
Contracting	675,014,954	155,285,332	116,404,987	58,079,343	83,602	1,004,868,219	887,720,813	8,116,583,958	7,472,117,934	8.6%
Theater, Amuse., Radio, etc.	31,521,384	6,414,273	2,021,658	2,969,643	2,600	42,929,558	39,953,212	391,124,408	290,969,079	34.4%
Interest & All Others	205,778,933	84,634,750	47,133,827	35,277,235	5,010	372,829,755	317,128,356	3,122,169,599	2,617,485,237	19.3%
Commissions	71,748,044	25,233,795	18,989,261	10,494,584	11,941	126,477,625	152,347,452	1,031,417,669	1,232,243,440	-16.3%
Hotel Rentals	276,195,161	283,633,396	121,034,417	90,633,768	361,592	771,858,333	704,804,089	5,839,796,079	4,802,248,234	21.6%
All Other Rentals	569,872,804	130,958,538	84,942,451	43,699,460	1,027,529	830,500,783	769,413,838	6,991,437,846	6,367,152,607	9.8%
Use (4%)	60,325,039	14,007,089	8,558,498	4,907,771	0	87,798,397	100,982,137	813,766,514	646,055,006	26.0%
SUB-TOTAL	5,543,933,498	1,661,370,343	1,266,510,663	621,312,456	1,993,355	9,095,120,315	8,480,012,233	75,762,404,336	67,655,154,307	12.0%
Insurance Solicitors	47,265,750	4,213,178	6,567,299	1,774,484	64,144	59,884,855	60,183,589	378,394,955	413,421,066	-8.5%
Producing	16,817,977	2,269,725	8,548,269	5,565,626	172,078	33,373,675	31,362,832	270,036,896	263,226,371	2.6%
Manufacturing	26,667,219	5,472,992	4,285,465	2,013,788	49,049	38,488,513	35,110,418	330,539,527	310,580,510	6.4%
Wholesaling	1,416,537,272	230,819,036	407,092,697	90,030,264	656,025	2,145,135,294	2,053,288,704	18,495,074,384	16,030,563,866	15.4%
Services (Wholesale)	47,534,524	14,292,379	9,991,035	5,448,823	155,066	77,421,827	86,089,537	725,158,911	596,397,963	21.6%
Use (1/2%)	501,687,695	94,693,667	91,841,728	32,274,994	0	720,498,083	728,696,758	6,248,074,547	6,122,702,338	2.0%
SUB-TOTAL	2,056,510,437	351,760,976	528,326,494	137,107,979	1,096,362	3,074,802,247	2,994,731,838	26,447,279,221	23,736,892,115	11.4%
GRAND TOTAL	7,600,443,935	2,013,131,319	1,794,837,156	758,420,435	3,089,717	12,169,922,562	11,474,744,071	102,209,683,557	91,392,046,422	11.8%

*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.