| BUSINESS ACTIVITIES | OAHU | MAUI DISTRICT | HAWAII DISTRICT | KAUAI DISTRICT | UNKNOWN DISTRICT | ALL DISTRICTS | | CUMULATIVE TOTALS | | YEAR ON YEAR |
|------------------------------|-------------|------------------|--------------------|-------------------|---------------------|---------------|-------------|-------------------|---------------|--------------|
| | DISTRICT | | | | | APR 2023 | APR 2022 | FY 2023 | FY 2022 | CHANGE |
| Retailing | 97,713,385 | 25,809,202 | 23,777,634 | 10,368,875 | 1,502 | 157,670,599 | 158,834,666 | 1,567,696,210 | 1,413,581,018 | 10.9% |
| Services | 39,698,228 | 9,138,235 | 7,688,247 | 3,806,289 | 2,642 | 60,333,641 | 57,717,414 | 628,552,360 | 572,046,373 | 9.9% |
| Contracting | 23,056,690 | 5,265,600 | 4,436,224 | 2,272,555 | 549 | 35,031,619 | 31,034,402 | 359,694,977 | 329,919,119 | 9.0% |
| Theater, Amuse., Radio, etc. | 1,245,395 | 231,725 | 75,627 | 101,959 | 0 | 1,654,706 | 1,683,535 | 17,299,682 | 13,322,298 | 29.9% |
| Interest & All Others | 6,991,728 | 2,912,319 | 1,630,979 | 1,309,176 | 40 | 12,844,241 | 12,382,119 | 137,731,025 | 117,081,528 | 17.6% |
| Commissions | 2,209,786 | 799 , 627 | 496,533 | 296,787 | 16 | 3,802,749 | 4,799,441 | 45,059,455 | 54,089,178 | -16.7% |
| Hotel Rentals | 9,738,950 | 7,613,591 | 3,303,483 | 2,622,114 | 1,387 | 23,279,526 | 23,417,224 | 256,871,369 | 215,507,154 | 19.2% |
| All Other Rentals | 18,241,433 | 4,136,339 | 2,620,817 | 1,355,381 | 6,885 | 26,360,855 | 25,579,531 | 306,018,369 | 280,265,635 | 9.2% |
| Use (4%) | 2,635,574 | 536,456 | 286,084 | 126,366 | 12 | 3,584,491 | 3,238,817 | 36,135,152 | 29,081,018 | 24.3% |
| SUB-TOTAL | 201,531,168 | 56,443,095 | 44,315,628 | 22,259,502 | 13,033 | 324,562,426 | 318,687,148 | 3,355,058,599 | 3,024,893,321 | 10.9% |
| Insurance Solicitors | 36,742 | 2,575 | 3,590 | 1,229 | 0 | 44,137 | 44,346 | 611,729 | 664,478 | -7.9% |
| Producing | 57,194 | 4,450 | 31,585 | 4,026 | 4 | 97,259 | 134,193 | 1,447,444 | 1,450,325 | -0.2% |
| Manufacturing | 116,665 | 23,703 | 13,958 | 9,536 | 371 | 164,233 | 176,960 | 1,816,930 | 1,729,862 | 5.0% |
| Wholesaling | 6,366,274 | 1,095,420 | 2,003,433 | 443,436 | 536 | 9,909,099 | 10,544,183 | 102,384,471 | 90,697,002 | 12.9% |
| Services (Wholesale) | 214,334 | 43,258 | 33,341 | 14,827 | 0 | 305,760 | 309,840 | 3,931,555 | 3,291,830 | 19.4% |
| Use (1/2%) | 2,516,036 | 538,372 | 564,563 | 212,877 | 0 | 3,831,848 | 4,122,997 | 35,072,221 | 34,736,509 | 1.0% |
| SUB-TOTAL | 9,307,245 | 1,707,778 | 2,650,470 | 685,932 | 911 | 14,352,335 | 15,332,519 | 145,264,349 | 132,570,006 | 9.6% |
| GRAND TOTAL | 210,838,413 | 58,150,873 | 46,966,098 | 22,945,434 | 13,944 | 338,914,761 | 334,019,667 | 3,500,322,949 | 3,157,463,326 | 10.9% |

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

| BUSINESS ACTIVITIES | OAHU | OAHU MAUI HAWAI | | KAUAI | UNKNOWN | ALL DISTRICTS | | CUMULATIVE TOTALS | | YEAR ON YEAR |
|------------------------------|---------------|-----------------|---------------|-------------|----------|----------------|----------------|-------------------|-----------------|--------------|
| | DISTRICT | DISTRICT | DISTRICT | DISTRICT | DISTRICT | APR 2023 | APR 2022 | FY 2023 | FY 2022 | CHANGE |
| Retailing | 2,442,834,624 | 645,230,054 | 594,440,860 | 259,221,880 | 37,545 | 3,941,764,963 | 3,970,866,646 | 39,192,405,251 | 35,339,525,452 | 10.9% |
| Services | 992,455,703 | 228,455,886 | 192,206,164 | 95,157,218 | 66,051 | 1,508,341,022 | 1,442,935,356 | 15,713,808,997 | 14,301,159,320 | 9.9% |
| Contracting | 576,417,249 | 131,639,997 | 110,905,608 | 56,813,885 | 13,736 | 875,790,476 | 775,860,039 | 8,992,374,434 | 8,247,977,974 | 9.0% |
| Theater, Amuse., Radio, etc. | 31,134,878 | 5,793,134 | 1,890,666 | 2,548,971 | 0 | 41,367,650 | 42,088,377 | 432,492,058 | 333,057,456 | 29.9% |
| Interest & All Others | 174,793,189 | 72,807,971 | 40,774,473 | 32,729,399 | 1,000 | 321,106,032 | 309,552,965 | 3,443,275,631 | 2,927,038,201 | 17.6% |
| Commissions | 55,244,642 | 19,990,686 | 12,413,323 | 7,419,668 | 395 | 95,068,714 | 119,986,015 | 1,126,486,383 | 1,352,229,456 | -16.7% |
| Hotel Rentals | 243,473,747 | 190,339,780 | 82,587,084 | 65,552,849 | 34,680 | 581,988,140 | 585,430,604 | 6,421,784,219 | 5,387,678,838 | 19.2% |
| All Other Rentals | 456,035,825 | 103,408,470 | 65,520,427 | 33,884,529 | 172,122 | 659,021,374 | 639,488,271 | 7,650,459,220 | 7,006,640,878 | 9.2% |
| Use (4%) | 65,889,343 | 13,411,399 | 7,152,103 | 3,159,139 | 297 | 89,612,282 | 80,970,436 | 903,378,795 | 727,025,442 | 24.3% |
| SUB-TOTAL | 5,038,279,201 | 1,411,077,377 | 1,107,890,709 | 556,487,538 | 325,826 | 8,114,060,651 | 7,967,178,709 | 83,876,464,987 | 75,622,333,016 | 10.9% |
| | | | | | | | | | | |
| Insurance Solicitors | 24,494,487 | 1,716,837 | 2,393,391 | 819,655 | 0 | 29,424,370 | 29,564,231 | 407,819,325 | 442,985,297 | -7.9% |
| Producing | 11,438,797 | 889,941 | 6,317,097 | 805,258 | 800 | 19,451,894 | 26,838,586 | 289,488,790 | 290,064,957 | -0.2% |
| Manufacturing | 23,332,939 | 4,740,571 | 2,791,551 | 1,907,258 | 74,227 | 32,846,546 | 35,391,980 | 363,386,073 | 345,972,490 | 5.0% |
| Wholesaling | 1,273,254,868 | 219,083,990 | 400,686,509 | 88,687,235 | 107,149 | 1,981,819,751 | 2,108,836,537 | 20,476,894,136 | 18,139,400,403 | 12.9% |
| Services (Wholesale) | 42,866,900 | 8,651,534 | 6,668,226 | 2,965,330 | 0 | 61,151,990 | 61,968,034 | 786,310,901 | 658,365,997 | 19.4% |
| Use (1/2%) | 503,207,182 | 107,674,420 | 112,912,527 | 42,575,439 | 0 | 766,369,568 | 824,599,378 | 7,014,444,116 | 6,947,301,716 | 1.0% |
| SUB-TOTAL | 1,878,595,173 | 342,757,293 | 531,769,302 | 137,760,175 | 182,176 | 2,891,064,119 | 3,087,198,746 | 29,338,343,340 | 26,824,090,861 | 9.4% |
| GRAND TOTAL | 6,916,874,374 | 1,753,834,670 | 1,639,660,011 | 694,247,713 | 508,002 | 11,005,124,770 | 11,054,377,455 | 113,214,808,327 | 102,446,423,877 | 10.5% |

^{*}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.