

STATE OF HAWAII  
DEPARTMENT OF TAXATION

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						JUN 2023	JUN 2022	FY 2023	FY 2022	
Retailing	102,844,731	26,464,228	24,378,330	10,493,282	12,066	164,192,637	161,652,640	1,886,592,582	1,724,265,589	9.4%
Services	50,671,593	11,849,215	10,536,634	4,986,288	54,393	78,098,123	77,308,202	768,358,317	707,103,314	8.7%
Contracting	27,475,367	7,115,916	5,133,296	2,800,931	7,097	42,532,606	35,921,438	438,819,587	399,057,476	10.0%
Theater, Amuse., Radio, etc.	1,569,713	268,817	102,389	142,948	640	2,084,508	2,150,012	21,054,613	17,298,868	21.7%
Interest & All Others	8,573,790	3,240,178	1,804,320	1,468,858	2,537	15,089,682	14,828,470	166,418,042	144,312,405	15.3%
Commissions	3,303,251	1,029,583	905,852	423,602	3,416	5,665,705	7,451,627	54,690,305	66,324,434	-17.5%
Hotel Rentals	12,841,271	10,614,176	4,816,417	3,938,556	20,359	32,230,780	33,797,556	310,235,160	270,408,740	14.7%
All Other Rentals	35,704,277	7,220,627	4,672,324	2,545,145	134,928	50,277,300	47,143,344	382,458,917	352,308,899	8.6%
Use (4%)	2,808,182	541,578	610,136	268,429	1,564	4,229,888	4,989,267	43,953,193	36,966,041	18.9%
SUB-TOTAL	245,792,174	68,344,319	52,959,697	27,068,039	237,000	394,401,228	385,242,556	4,072,580,716	3,718,045,766	9.5%
Insurance Solicitors	118,113	11,233	13,228	5,918	1,693	150,185	135,166	807,344	840,863	-4.0%
Producing	102,008	20,815	63,665	32,818	1,979	221,284	228,720	1,771,070	1,814,205	-2.4%
Manufacturing	159,081	19,448	19,779	11,553	1,510	221,371	227,865	2,199,989	2,127,616	3.4%
Wholesaling	7,427,441	1,267,438	2,352,233	488,329	8,174	11,543,615	11,184,005	124,019,160	111,586,366	11.1%
Services (Wholesale)	483,703	112,062	84,855	36,340	4,952	721,912	660,864	4,943,568	4,208,344	17.5%
Use (1/2%)	2,474,320	430,837	464,545	160,205	553	3,530,459	3,827,975	41,944,133	41,934,812	0.0%
SUB-TOTAL	10,764,666	1,871,832	2,998,305	735,163	18,861	16,388,827	16,264,593	175,685,264	162,512,206	8.1%
GRAND TOTAL	256,556,840	70,216,150	55,958,002	27,803,202	255,861	410,790,055	401,507,149	4,248,265,979	3,880,557,973	9.5%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						JUN 2023	JUN 2022	FY 2023	FY 2022	
Retailing	2,571,118,266	661,605,710	609,458,245	262,332,056	301,638	4,104,815,915	4,041,315,998	47,164,814,559	43,106,639,737	9.4%
Services	1,266,789,830	296,230,370	263,415,847	124,657,204	1,359,818	1,952,453,069	1,932,705,047	19,208,957,936	17,677,582,859	8.7%
Contracting	686,884,166	177,897,902	128,332,391	70,023,269	177,428	1,063,315,157	898,035,940	10,970,489,676	9,976,436,891	10.0%
Theater, Amuse., Radio, etc.	39,242,822	6,720,422	3,573,711	16,005	52,112,693	53,750,301	526,365,324	432,471,689	432,471,689	21.7%
Interest & All Others	214,344,745	81,004,444	45,107,996	36,721,455	63,413	377,242,053	370,711,738	4,160,451,041	3,607,810,122	15.3%
Commissions	82,581,274	25,739,586	22,646,303	10,590,047	85,405	141,642,614	186,290,687	1,367,257,622	1,658,110,849	-17.5%
Hotel Rentals	321,031,777	265,354,410	120,410,426	98,463,901	508,986	805,769,500	844,938,908	7,755,878,990	6,760,218,511	14.7%
All Other Rentals	892,606,928	180,515,675	116,808,092	63,628,619	3,373,190	1,256,932,504	1,178,583,608	9,561,472,925	8,807,722,475	8.6%
Use (4%)	70,204,538	13,539,448	15,253,388	6,710,720	39,107	105,747,201	124,731,670	1,098,829,816	924,151,022	18.9%
SUB-TOTAL	6,144,804,344	1,708,607,968	1,323,992,421	676,700,982	5,924,990	9,860,030,706	9,631,063,896	101,814,517,889	92,951,144,156	9.5%
Insurance Solicitors	78,742,103	7,488,451	8,818,984	3,945,202	1,128,578	100,123,318	90,110,441	538,229,047	560,575,129	-4.0%
Producing	20,401,512	4,162,962	12,733,040	6,563,593	395,719	44,256,825	45,743,929	354,213,912	362,841,099	-2.4%
Manufacturing	31,816,221	5,889,631	3,955,715	2,310,556	302,065	44,274,187	45,573,089	439,997,864	425,523,205	3.4%
Wholesaling	1,485,488,107	253,487,543	470,446,547	97,665,863	1,634,871	2,308,722,932	2,236,800,913	24,803,832,032	22,317,273,281	11.1%
Services (Wholesale)	96,740,691	22,412,325	16,971,003	7,268,053	990,397	144,382,470	132,172,716	988,713,554	841,668,779	17.5%
Use (1/2%)	494,864,037	86,167,345	92,909,015	32,040,942	110,554	706,091,894	765,594,906	8,388,826,631	8,386,962,357	0.0%
SUB-TOTAL	2,208,052,671	379,608,257	605,834,306	149,794,209	4,562,184	3,347,851,627	3,315,995,994	35,513,813,040	32,894,843,851	8.0%
GRAND TOTAL	8,352,857,016	2,088,216,225	1,929,826,727	826,495,191	10,487,174	13,207,882,333	12,947,059,890	137,328,330,929	125,845,988,007	9.1%

\*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.