

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						OCT 2023	OCT 2022	FY 2024	FY 2023	
Retailing	95,695,818	20,749,999	23,281,744	9,900,140	46,924	149,674,624	149,292,567	611,954,449	616,860,436	-0.8%
Services	43,253,910	8,216,561	8,376,063	3,853,353	7,146	63,707,033	59,286,718	252,186,477	241,719,093	4.3%
Contracting	26,249,644	7,021,295	5,483,150	2,409,376	64,616	41,228,081	35,468,553	160,568,332	143,410,281	12.0%
Theater, Amuse., Radio, etc.	1,069,476	134,709	65,300	107,090	0	1,376,575	1,766,283	5,938,252	6,964,553	-14.7%
Interest & All Others	8,082,685	2,262,811	1,559,987	1,284,445	100	13,190,030	12,042,855	53,817,120	53,244,943	1.1%
Commissions	2,642,989	498,693	492,555	296,278	166	3,930,680	3,969,719	16,539,461	17,892,965	-7.6%
Hotel Rentals	9,828,283	5,265,569	2,868,035	2,611,845	311	20,574,044	20,580,707	93,574,962	98,802,613	-5.3%
All Other Rentals	18,854,622	3,361,355	2,586,063	1,361,824	4,359	26,168,223	25,588,766	115,765,649	113,623,582	1.9%
Use (4%)	3,028,128	471,330	556,079	235,391	0	4,290,928	3,327,593	14,747,690	13,463,222	9.5%
SUB-TOTAL	208,705,556	47,982,321	45,268,976	22,059,742	123,623	324,140,218	311,323,761	1,325,092,392	1,305,981,689	1.5%
Insurance Solicitors	37,132	1,990	4,129	1,386	3	44,640	40,600	218,714	203,075	7.7%
Producing	50,670	4,393	42,706	8,829	10	106,607	109,473	477,264	558,140	-14.5%
Manufacturing	118,024	17,678	23,929	14,045	0	173,676	157,112	706,431	766,024	-7.8%
Wholesaling	6,889,967	910,594	1,976,816	421,884	3,953	10,203,213	10,374,329	40,920,463	40,996,756	-0.2%
Services (Wholesale)	193,886	41,444	55,417	18,713	61	309,521	316,318	1,315,441	1,599,140	-17.7%
Use (1/2%)	2,413,813	411,447	523,515	174,470	1,603	3,524,847	3,965,965	14,417,658	13,716,861	5.1%
SUB-TOTAL	9,703,490	1,387,547	2,626,512	639,326	5,629	14,362,504	14,963,797	58,055,971	57,839,997	0.4%
GRAND TOTAL	218,409,046	49,369,868	47,895,488	22,699,068	129,252	338,502,722	326,287,558	1,383,148,363	1,363,821,685	1.4%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						OCT 2023	OCT 2022	FY 2024	FY 2023	
Retailing	2,392,395,438	518,749,965	582,043,596	247,503,490	1,173,099	3,741,865,588	3,732,314,176	15,298,861,224	15,421,510,902	-0.8%
Services	1,081,347,739	205,414,024	209,401,580	96,333,817	178,653	1,592,675,813	1,482,167,945	6,304,661,924	6,042,977,315	4.3%
Contracting	656,241,101	175,532,380	137,078,752	60,234,397	1,615,396	1,030,702,026	886,713,825	4,014,208,307	3,585,257,033	12.0%
Theater, Amuse., Radio, etc.	26,736,905	3,367,716	1,632,502	2,677,262	0	34,414,385	44,157,076	148,456,292	174,113,816	-14.7%
Interest & All Others	202,067,136	56,570,285	38,999,680	32,111,134	2,510	329,750,745	301,071,371	1,345,428,006	1,331,123,581	1.1%
Commissions	66,074,737	12,467,316	12,313,866	7,406,938	4,144	98,267,001	99,242,970	413,486,515	447,324,132	-7.6%
Hotel Rentals	245,707,079	131,639,219	71,700,885	65,296,130	7,787	514,351,100	514,517,682	2,339,374,054	2,470,065,336	-5.3%
All Other Rentals	471,365,556	84,033,882	64,651,567	34,045,601	108,977	654,205,583	639,719,160	2,894,141,228	2,840,589,555	1.9%
Use (4%)	75,703,201	11,783,241	13,901,984	5,884,771	0	107,273,198	83,189,833	368,692,244	336,580,544	9.5%
SUB-TOTAL	5,217,638,892	1,199,558,029	1,131,724,412	551,493,540	3,090,565	8,103,505,439	7,783,094,037	33,127,309,794	32,649,542,214	1.5%
Insurance Solicitors	24,754,372	1,326,686	2,752,977	923,902	1,907	29,759,844	27,066,598	145,809,337	135,383,597	7.7%
Producing	10,133,919	878,675	8,541,105	1,765,818	1,907	21,321,424	21,894,637	95,452,855	111,628,015	-14.5%
Manufacturing	23,604,785	3,535,678	4,785,745	2,809,082	0	34,735,290	31,422,354	141,286,277	153,204,762	-7.8%
Wholesaling	1,377,993,320	182,118,802	395,363,156	84,376,706	790,670	2,040,642,654	2,074,865,712	8,184,092,627	8,199,351,167	-0.2%
Services (Wholesale)	38,777,192	8,288,871	11,083,360	3,742,511	12,174	61,904,108	63,263,687	263,088,200	319,828,063	-17.7%
Use (1/2%)	482,762,505	82,289,340	104,703,043	34,893,979	320,545	704,969,411	793,192,934	2,883,531,504	2,743,372,296	5.1%
SUB-TOTAL	1,958,026,092	278,438,052	527,229,386	128,511,999	1,127,203	2,893,332,731	3,011,705,921	11,713,260,800	11,662,767,899	0.4%
GRAND TOTAL	7,175,664,984	1,477,996,081	1,658,953,798	680,005,539	4,217,768	10,996,838,169	10,794,799,959	44,840,570,593	44,312,310,113	1.2%

*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.