

STATE OF HAWAII  
DEPARTMENT OF TAXATION

TRANSIENT ACCOMMODATIONS TAX LIABILITIES INCURRED IN THE OCTOBER 2023 FILING PERIOD\*

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					OCT 2023	OCT 2022	FY 2024	FY 2023	
Transient Accommodations	25,467,266	15,110,136	7,867,947	7,198,294	55,643,643	56,177,100	246,178,656	259,933,940	-5.3%
Timeshare Occupancy	1,065,829	570,949	446,918	641,188	2,724,885	2,849,044	10,976,166	12,032,314	-8.8%
TOTAL	26,533,094	15,681,085	8,314,865	7,839,483	58,368,527	59,026,144	257,154,821	271,966,253	-5.4%

TRANSIENT ACCOMMODATIONS TAX BASE FOR TAX LIABILITIES INCURRED IN THE OCTOBER 2023 FILING PERIOD

TAX TYPE	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
					OCT 2023	OCT 2022	FY 2024	FY 2023	
Transient Accommodations	248,461,130	147,415,957	76,760,457	70,227,262	542,864,806	548,069,271	2,401,742,984	2,535,940,875	-5.3%
Timeshare Occupancy	10,398,327	5,570,238	4,360,179	6,255,497	26,584,242	27,795,549	107,084,542	117,388,427	-8.8%
TOTAL	258,859,457	152,986,195	81,120,636	76,482,759	569,449,047	575,864,819	2,508,827,527	2,653,329,302	-5.4%

\*This report shows tax liabilities that were incurred in the month, as reported on Form TA-1, "Periodic Transient Accommodations Tax Return." For the amount of tax payments collected in the month, see the report "State Tax Collections and Distribution." The district (county) data shown in this report are from Parts I and II of Form TA-1. 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.

Tax Research and Planning  
Monthly 02-20-2024