

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						DEC 2023	DEC 2022	FY 2024	FY 2023	
Retailing	96,604,916	21,212,763	21,648,852	8,052,863	34,068,894	181,588,287	182,631,487	947,792,219	951,456,807	-0.4%
Services	49,629,214	10,247,626	9,808,895	4,370,348	5,655,897	79,711,980	77,926,919	392,815,142	377,664,431	4.0%
Contracting	27,052,903	7,636,423	4,867,660	2,199,831	5,543,433	47,300,251	39,634,477	248,234,068	218,471,601	13.6%
Theater, Amuse., Radio, etc.	1,063,075	150,067	65,394	110,069	162,349	1,550,952	2,069,260	8,903,161	10,671,858	-16.6%
Interest & All Others	7,603,723	2,312,380	1,423,962	983,293	2,646,829	14,970,187	14,165,634	81,356,801	79,756,582	2.0%
Commissions	4,002,291	894,528	810,152	371,882	245,704	6,324,555	6,632,776	26,456,486	28,559,311	-7.4%
Hotel Rentals	12,911,801	9,231,431	6,417,249	3,708,391	381,158	32,650,030	34,948,553	146,847,825	154,405,069	-4.9%
All Other Rentals	36,641,925	6,846,162	4,869,621	2,526,259	614,321	51,498,289	51,524,865	192,563,058	190,353,673	1.2%
Use (4%)	2,261,837	676,229	909,294	322,047	610,633	4,780,040	5,442,954	23,005,453	22,657,000	1.5%
SUB-TOTAL	237,771,685	59,207,608	50,821,079	22,644,982	49,929,219	420,374,572	414,976,925	2,067,974,213	2,033,996,332	1.7%
Insurance Solicitors	128,901	12,776	13,788	5,425	11,382	172,272	143,735	432,950	385,603	12.3%
Producing	144,953	16,963	211,324	16,963	581	396,249	299,833	990,532	961,539	3.0%
Manufacturing	145,373	23,844	32,747	13,481	15,866	231,311	222,119	1,088,153	1,152,565	-5.6%
Wholesaling	5,568,627	718,187	1,761,503	324,501	2,935,716	11,308,534	11,436,742	62,928,990	62,744,410	0.3%
Services (Wholesale)	597,747	109,585	100,453	34,197	26,910	868,893	876,751	2,460,447	2,732,219	-9.9%
Use (1/2%)	1,826,948	371,846	329,627	103,457	1,317,972	3,949,850	4,078,783	21,906,562	20,895,908	4.8%
SUB-TOTAL	8,412,549	1,258,664	2,449,443	498,025	4,308,427	16,927,109	17,057,964	89,807,634	88,872,245	1.1%
GRAND TOTAL	246,184,234	60,466,272	53,270,522	23,143,007	54,237,646	437,301,681	432,034,889	2,157,781,847	2,122,868,577	1.6%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						DEC 2023	DEC 2022	FY 2024	FY 2023	
Retailing	2,415,122,895	530,319,080	541,221,288	201,321,566	851,722,356	4,539,707,185	4,565,787,185	23,694,805,468	23,786,420,176	-0.4%
Services	1,240,730,354	256,190,641	245,222,386	109,258,697	141,397,431	1,992,799,510	1,948,172,978	9,820,378,555	9,441,610,783	4.0%
Contracting	676,322,581	190,910,565	121,691,508	54,995,778	138,585,835	1,182,506,267	990,861,915	6,205,851,704	5,461,790,018	13.6%
Theater, Amuse., Radio, etc.	26,576,866	3,751,665	1,634,843	2,751,719	4,058,718	38,773,811	51,731,492	222,579,018	266,796,456	-16.6%
Interest & All Others	190,093,078	57,809,489	35,599,056	24,582,319	66,170,723	374,254,665	354,140,857	2,033,920,036	1,993,914,555	2.0%
Commissions	100,057,264	22,363,190	20,253,790	9,297,051	6,142,590	158,113,885	165,819,395	661,412,152	713,982,764	-7.4%
Hotel Rentals	322,795,020	230,785,778	160,431,237	92,709,764	9,528,954	816,250,752	873,713,822	3,671,195,632	3,860,126,726	-4.9%
All Other Rentals	916,048,135	171,154,061	121,740,529	63,156,474	15,358,027	1,287,457,225	1,288,121,618	4,814,076,439	4,758,841,834	1.2%
Use (4%)	56,545,929	16,905,725	22,732,340	8,051,183	15,265,836	119,501,012	136,073,859	575,136,319	566,424,998	1.5%
SUB-TOTAL	5,944,292,121	1,480,190,193	1,270,526,978	566,124,550	1,248,230,470	10,509,364,311	10,374,423,122	51,699,355,322	50,849,908,311	1.7%
Insurance Solicitors	85,933,716	8,517,396	9,191,843	3,616,700	7,588,103	114,847,758	95,823,644	288,633,267	257,068,936	12.3%
Producing	28,990,646	4,485,379	42,264,886	3,392,681	116,180	79,249,773	59,966,650	198,106,425	192,307,889	3.0%
Manufacturing	29,074,633	4,768,721	6,549,419	2,696,261	3,173,244	46,262,278	44,423,832	217,630,553	230,513,003	-5.6%
Wholesaling	1,113,725,343	143,637,350	352,300,685	64,900,245	587,143,210	2,261,706,833	2,287,348,366	12,585,798,092	12,548,881,912	0.3%
Services (Wholesale)	119,549,373	21,916,983	20,090,691	6,839,444	5,382,045	173,778,536	175,350,148	492,089,347	546,443,820	-9.9%
Use (1/2%)	365,389,645	74,369,219	65,925,404	20,691,371	263,594,354	789,969,994	815,756,685	4,381,312,372	4,179,181,639	4.8%
SUB-TOTAL	1,742,663,356	257,695,048	496,322,929	102,136,702	866,997,136	3,465,815,171	3,478,669,325	18,163,570,056	17,954,397,199	1.2%
GRAND TOTAL	7,686,955,477	1,737,885,240	1,766,849,907	668,261,252	2,115,227,606	13,975,179,482	13,853,092,446	69,862,925,379	68,804,305,510	1.5%

\*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.