

GENERAL EXCISE AND USE TAX LIABILITIES INCURRED IN THE MARCH 2024 FILING PERIOD*

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						MAR 2024	MAR 2023	FY 2024	FY 2023	
Retailing	80,475,831	18,818,580	19,694,464	7,560,866	34,899,624	161,449,365	163,505,042	1,412,560,647	1,410,025,612	0.2%
Services	41,695,605	9,173,353	8,327,977	3,761,055	7,432,819	70,390,809	70,809,263	590,455,163	568,218,719	3.9%
Contracting	21,256,228	5,886,495	4,544,027	2,190,943	5,606,692	39,484,385	40,194,729	365,631,004	324,663,358	12.6%
Theater, Amuse., Radio, etc.	1,340,458	235,231	86,561	114,901	4	1,777,156	1,717,182	13,406,837	15,644,976	-14.3%
Interest & All Others	7,239,378	2,486,912	1,626,993	1,182,886	2,426,342	14,962,512	14,913,190	127,403,583	124,886,784	2.0%
Commissions	2,664,054	792,624	672,955	379,945	221,747	4,731,326	5,059,105	39,185,074	41,256,707	-5.0%
Hotel Rentals	11,485,180	8,891,888	4,753,711	3,451,704	322,330	28,904,814	30,874,333	225,163,676	233,591,843	-3.6%
All Other Rentals	23,156,535	4,880,872	3,337,557	1,758,094	691,439	33,824,497	33,220,031	283,973,578	279,657,514	1.5%
Use (4%)	2,099,639	323,183	312,312	178,768	688,831	3,602,733	3,511,936	33,839,319	32,550,661	4.0%
SUB-TOTAL	191,412,909	51,489,139	43,356,557	20,579,162	52,289,829	359,127,596	363,804,813	3,091,618,880	3,030,496,173	2.0%
Insurance Solicitors	58,849	7,357	8,816	3,334	9,806	88,161	89,827	627,128	567,592	10.5%
Producing	68,072	10,643	51,128	12,217	847	142,906	166,868	1,335,062	1,350,184	-1.1%
Manufacturing	138,975	17,832	17,918	8,729	26,834	210,288	192,443	1,635,448	1,652,698	-1.0%
Wholesaling	4,761,655	610,396	1,404,661	235,727	3,132,449	10,144,887	10,725,676	92,720,033	92,475,372	0.3%
Services (Wholesale)	244,461	71,034	53,038	29,432	21,897	419,864	387,109	3,499,258	3,625,795	-3.5%
Use (1/2%)	938,617	215,051	271,388	81,271	2,029,355	3,535,681	3,602,490	32,070,965	31,240,373	2.7%
SUB-TOTAL	6,210,628	932,313	1,806,949	370,710	5,221,187	14,541,787	15,164,414	131,887,894	130,912,014	0.7%
GRAND TOTAL	197,623,537	52,421,453	45,163,506	20,949,871	57,511,016	373,669,383	378,969,227	3,223,506,774	3,161,408,187	2.0%

GENERAL EXCISE AND USE TAX BASE FOR TAX LIABILITIES INCURRED IN THE MARCH 2024 FILING PERIOD

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						MAR 2024	MAR 2023	FY 2024	FY 2023	
Retailing	2,011,895,787	470,464,507	492,361,602	189,021,638	872,490,603	4,036,234,137	4,087,626,059	35,314,016,168	35,250,640,288	0.2%
Services	1,042,390,136	229,333,822	208,199,431	94,026,367	185,820,463	1,759,770,219	1,770,231,586	14,761,379,067	14,205,467,975	3.9%
Contracting	531,405,707	147,162,372	113,600,668	54,773,578	140,167,300	987,109,625	1,004,868,219	9,140,775,094	8,116,583,958	12.6%
Theater, Amuse., Radio, etc.	33,511,442	5,880,778	2,164,036	2,872,532	105	44,428,892	42,929,558	335,170,933	391,124,408	-14.3%
Interest & All Others	180,984,457	62,172,801	40,674,824	29,572,155	60,658,552	374,062,789	372,829,755	3,185,089,587	3,122,169,599	2.0%
Commissions	66,601,346	19,815,601	16,823,877	9,498,635	5,543,687	118,283,146	126,477,625	979,626,851	1,031,417,669	-5.0%
Hotel Rentals	287,129,506	222,297,212	118,842,785	86,292,594	8,058,255	722,620,353	771,858,333	5,629,091,900	5,839,796,079	-3.6%
All Other Rentals	578,913,379	122,021,811	83,438,913	43,952,342	17,285,979	845,612,424	830,500,783	7,099,339,449	6,991,437,846	1.5%
Use (4%)	52,490,965	8,079,575	7,807,800	4,469,201	17,220,781	90,068,322	87,798,397	845,982,963	813,766,514	4.0%
SUB-TOTAL	4,785,322,725	1,287,228,478	1,083,913,937	514,479,042	1,307,245,724	8,978,189,906	9,095,120,315	77,290,472,012	75,762,404,336	2.0%
Insurance Solicitors	39,232,355	4,904,558	5,877,318	2,222,688	6,537,191	58,774,108	59,884,855	418,085,245	378,394,955	10.5%
Producing	13,614,320	2,128,574	10,225,563	2,443,309	169,367	28,581,132	33,373,675	267,012,439	270,036,896	-1.1%
Manufacturing	27,795,007	3,566,499	3,583,589	1,745,774	5,366,770	42,057,639	38,488,513	327,089,600	330,539,527	-1.0%
Wholesaling	952,330,969	122,079,245	280,932,142	47,145,370	626,489,702	2,028,977,428	2,145,135,294	18,544,006,658	18,495,074,384	0.3%
Services (Wholesale)	48,892,280	14,206,851	10,607,609	5,886,494	4,379,491	83,972,724	77,421,827	699,851,537	725,158,911	-3.5%
Use (1/2%)	187,723,356	43,010,144	54,277,627	16,254,168	405,870,949	707,136,244	720,498,083	6,414,192,923	6,248,074,547	2.7%
SUB-TOTAL	1,269,588,286	189,895,870	365,503,848	75,697,802	1,048,813,470	2,949,499,276	3,074,802,247	26,670,238,401	26,447,279,221	0.8%
GRAND TOTAL	6,054,911,011	1,477,124,347	1,449,417,785	590,176,844	2,356,059,194	11,927,689,182	12,169,922,562	103,960,710,413	102,209,683,557	1.7%

*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.