

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						APR 2024	APR 2023	FY 2024	FY 2023	
Retailing	76,020,278	17,769,840	18,565,151	7,200,801	32,795,715	152,351,786	157,670,599	1,564,912,433	1,567,696,210	-0.2%
Services	42,113,954	8,401,548	8,244,183	3,504,851	4,656,167	66,920,703	60,333,641	657,375,866	628,552,360	4.6%
Contracting	24,210,647	8,994,872	4,694,996	2,359,619	3,918,920	44,179,053	35,031,619	409,810,057	359,694,977	13.9%
Theater, Amuse., Radio, etc.	1,005,639	172,978	58,945	88,670	103,421	1,429,653	1,654,706	14,836,491	17,299,682	-14.2%
Interest & All Others	6,653,466	2,474,673	1,332,884	1,146,755	2,388,697	13,996,475	12,844,241	141,400,058	137,731,025	2.7%
Commissions	2,329,646	700,856	628,678	275,997	363,747	4,298,924	3,802,749	43,483,998	45,059,455	-3.5%
Hotel Rentals	9,581,817	6,075,790	3,074,388	2,599,250	488,088	21,819,333	23,279,526	246,983,009	256,871,369	-3.8%
All Other Rentals	18,935,701	3,818,718	2,731,081	1,350,602	497,180	27,333,281	26,360,855	311,306,859	306,018,369	1.7%
Use (4%)	2,044,684	303,382	275,878	157,782	655,124	3,436,849	3,584,491	37,276,168	36,135,152	3.2%
SUB-TOTAL	182,895,830	48,712,658	39,606,183	18,684,327	45,867,059	335,766,058	324,562,426	3,427,384,938	3,355,058,599	2.2%
Insurance Solicitors	34,975	3,845	3,702	2,201	7,337	52,059	44,137	679,187	611,729	11.0%
Producing	58,785	5,416	47,214	7,328	3,591	122,334	97,259	1,457,396	1,447,444	0.7%
Manufacturing	69,618	15,319	11,861	6,703	79,602	183,103	164,233	1,818,551	1,816,930	0.1%
Wholesaling	4,616,417	649,433	1,572,626	250,809	3,207,684	10,296,970	9,909,099	103,017,003	102,384,471	0.6%
Services (Wholesale)	154,257	59,771	40,649	12,189	47,833	314,700	305,760	3,813,958	3,931,555	-3.0%
Use (1/2%)	1,109,412	200,732	248,335	75,997	1,703,011	3,337,486	3,831,848	35,408,451	35,072,221	1.0%
SUB-TOTAL	6,043,463	934,516	1,924,388	355,227	5,049,058	14,306,653	14,352,335	146,194,546	145,264,349	0.6%
GRAND TOTAL	188,939,293	49,647,174	41,530,571	19,039,555	50,916,117	350,072,710	338,914,761	3,573,579,484	3,500,322,949	2.1%

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

BUSINESS ACTIVITIES	OAHU DISTRICT	MAUI DISTRICT	HAWAII DISTRICT	KAUAI DISTRICT	UNKNOWN DISTRICT	ALL DISTRICTS		CUMULATIVE TOTALS		YEAR ON YEAR CHANGE
						APR 2024	APR 2023	FY 2024	FY 2023	
Retailing	1,900,506,942	444,246,000	464,128,786	180,020,035	819,892,887	3,808,794,650	3,941,764,963	39,122,810,818	39,192,405,251	-0.2%
Services	1,052,848,847	210,038,697	206,104,565	87,621,284	116,404,178	1,673,017,571	1,508,341,022	16,434,396,638	15,713,808,997	4.6%
Contracting	605,266,164	224,871,798	117,374,889	58,990,472	97,972,997	1,104,476,320	875,790,476	10,245,251,414	8,992,374,434	13.9%
Theater, Amuse., Radio, etc.	25,140,976	4,324,459	1,473,635	2,216,749	2,585,513	35,741,333	41,367,650	370,912,266	432,492,058	-14.2%
Interest & All Others	166,336,638	61,866,832	33,322,095	28,668,877	59,717,424	349,911,865	321,106,032	3,535,001,452	3,443,275,631	2.7%
Commissions	58,241,160	17,521,399	15,716,943	6,899,918	9,093,686	107,473,106	95,068,714	1,087,099,957	1,126,486,383	-3.5%
Hotel Rentals	239,545,420	151,894,760	76,859,708	64,981,249	12,202,196	545,483,333	581,988,140	6,174,575,233	6,421,784,219	-3.8%
All Other Rentals	473,392,519	95,467,949	68,277,019	33,765,049	12,429,496	683,332,031	659,021,374	7,782,671,481	7,650,459,220	1.7%
Use (4%)	51,117,088	7,584,546	6,896,941	3,944,553	16,378,106	85,921,233	89,612,282	931,904,196	903,378,795	3.2%
SUB-TOTAL	4,572,395,754	1,217,816,440	990,154,582	467,108,185	1,146,676,482	8,394,151,443	8,114,060,651	85,684,623,454	83,876,464,987	2.2%
Insurance Solicitors	23,316,425	2,563,126	2,468,091	1,467,449	4,891,182	34,706,274	29,424,370	452,791,519	407,819,325	11.0%
Producing	11,756,976	1,083,225	9,442,830	1,465,508	718,207	24,466,747	19,451,894	291,479,186	289,488,790	0.7%
Manufacturing	13,923,521	3,063,854	2,372,263	1,340,632	15,920,376	36,620,646	32,846,546	363,710,245	363,386,073	0.1%
Wholesaling	923,283,471	129,886,642	314,525,233	50,161,870	641,536,816	2,059,394,033	1,981,819,751	20,603,400,690	20,476,894,136	0.6%
Services (Wholesale)	30,851,402	11,954,257	8,129,830	2,437,787	9,566,694	62,939,970	61,151,990	762,791,507	786,310,901	-3.0%
Use (1/2%)	221,882,308	40,146,380	49,667,002	15,199,389	340,602,143	667,497,223	766,369,568	7,081,690,146	7,014,444,116	1.0%
SUB-TOTAL	1,225,014,103	188,697,485	386,605,249	72,072,636	1,013,235,419	2,885,624,892	2,891,064,119	29,555,863,293	29,338,343,340	0.7%
GRAND TOTAL	5,797,409,857	1,406,513,925	1,376,759,831	539,180,822	2,159,911,901	11,279,776,335	11,005,124,770	115,240,486,748	113,214,808,327	1.8%

*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.